GOVERNMENT OF MADRAS. B.R.R. No. 1881.

LOCAL ADMINISTRATION DEPARTMENT.

No. 497

From

Sri Rao Sahib Rajaiah D. Paul, M.A.,
Secretary to the Government of Madras,

Local Administration Department,

G 1 (9)
1945-46

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

MINISTRY OF HEALTH.

Dated, Fort St. George, the 15*th March* 1948.

SIR,

I am directed to forward the accompanying report on the working of local boards in this Presidency for the year 1945–46 together with the prescribed statements.

Your obedient servant,

RAJAIAH D. PAUL,
Secretary to Government.

Endorsement—No. 498, L.A., dated the 15th March 1948.

Copy to—

The Special Officers of all District Boards.

All Collectors (other than Collector of Madras).

The Mayor, Corporation of Madras.

" Finance Department.

" Public Works Department.

" Revenue Department.

" Board of Revenue.

" Accountant-General.

" Examiner of Local Fund Accounts.

" Director of Public Instruction.

" Surgeon-General.

" Director of Public Health.

" Director of Town-Planning.

" Chief Engineer (Highways).

" Chief Engineer (Electricity).

" Sanitary Engineer [through the Chief Engineer (Highways)].

" Inspector of Municipal Councils and Local Boards.

" Secretariat of the Madras Legislature, Madras.

" Honorary Secretary, Madras Branch of the Countess of Dufferin's Fund.

" Smithsonian Institution, Washington, D.C., on behalf of the Library of Congress, Washington, and Newbery Library, Chicago, United States of America.

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Press.

RAJAIAH D. PAUL,
Secretary to Government.

REPORT ON THE WORKING OF THE LOCAL BOARDS IN THE PRESIDENCY OF MADRAS FOR THE YEAR 1945-46.

CONTENTS

Administration Report—General Review—Local Boards—1945-46.

PART I—CONSTITUTION AND MANAGEMENT.

Legislation.—The following legislative enactments amending the Madras Local Boards Act, 1920, came into force during the year :—

Madras Act X of 1945.—With a view to increase the income of district boards, section 78 of the Madras Local Boards Act was amended raising the rate of land-cess from 1-1/2 annas to 2 annas in the rupee of annual value of all occupied lands.

Madras Act XX of 1945.—As a result of the War the cost of administration of local boards increased considerably and their resources were found totally inadequate. The Madras Local Boards Act, 1920, was therefore amended so as to provide for the levy of a surcharge on stamp duty payable under the Indian Stamp Act, 1899, in respect of the instruments of sale, gift and mortgage with possession of immovable properties situated in the areas under the jurisdiction of local boards. The maximum rate of surcharge was fixed at 5 per cent on the amount of the consideration, the value of the property, or the amount secured by the mortgage as the case may be as set forth in the instrument.

Madras Act VII of 1946.—The increased expenditure which local bodies incurred on education, public health, etc., and the inelasticity of their revenues made it difficult for them to maintain roads which form the main lines of communication at the requisite standard. Government therefore considered it desirable to assume full responsibility for the maintenance of all main lines of communication in the Province. With a view to give effect to this decision, Madras Act VII of 1946 was passed.

2. *Jurisdiction—District Boards.*—The number of district boards in the Province continued to be 24.

Panchayat Boards (Major).—There were 375 major panchayat boards at the end of the year. Sixteen panchayat boards were superseded and seven were reconstituted during the year. No major panchayat board was abolished.

Panchayat Boards (Minor).—There were 6,757 minor panchayat boards at the end of the year under review. Thirty-two panchayat boards were abolished and 72 were constituted during the year. The presidents of two panchayat boar[ds] were prosecuted for misappropriation of panchayat funds.

3. *Personnel (a)—District Boards.*—The total sanctioned strength of the dist[rict] boards was 858 and the actual strength was 840.

(*b*) *Panchayat Boards (Major).*—The total sanctioned strength of panc[hayat] boards was 4,985 and the actual strength was 4,622.

4. *Directing Officers.*—All the 24 district boards were presided over [by non-]official elected presidents.

5. *Elections.*—Only two of the 19 casual elections held to the distr[ict boards] were contested.

In the case of the major panchayat boards there were 355 elections of which 47 were contested and attracted 75 per cent of the electors to the polls.

6. *Meetings.*—The district boards convened 352 meetings of which one was adjourned for want of quorum and five for other reasons. The average attendance of members present at the district boards meetings ranged from 86 per cent of the sanctioned strength in the Chingleput District Board to 63 per cent in the East Godavari, Kistna and Vizagapatam district boards. The minor panchayat boards convened 39,362 meetings of which 1,398 were adjourned for want of quorum.

7. *Management.*—The following statement compares the charges of management of district boards in 1945–46 with those of the previous year :—

	In lakhs of rupees.	
	1944–45.	1945–46.
1 Establishment	12·50	14·16
2 Contingencies	2·72	3·40
3 Travelling allowance of presidents, vice-presidents and members ..	1·85	2·13
4 Other ordinary expenditure ..	2·69	3·88
Total ..	19·76	23·57
Capital—		
Lands, buildings and equipment ..	0·10	0·14

PART II—COMMUNICATIONS.

8. The receipts and charges under "Communications" are given in the subjoined statement below :—

(In lakhs of rupees.)

Items.	Total expenditure.	Income.				Difference, i.e., total of columns (3) to (6) minus column (2).
		Service receipts.	Endowments and contributions.	Government grant.	Loans.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ordinary.						
1 Engineering establishment.	21·87	2·16	..	..	..	— 19·71
2 Roads, ferries and buildings.	162·77	109·26	0·61	43·81	..	— 9·09
3 Rest-houses, choultries and water sheds.	3·42	1·40	0·27	..	..	— 1·75
4 Tools, plant and stores ..	0·70	1·20	..	..	..	+ 0·50
5 Lighting	0·46	..	..	..	..	— 0·46
Total, ordinary ..	189·22	114·02	0·88	43·81	..	— 30·51
Capital.						
1 Roads	14·16	1·93	1·32	8·31	0·41	— 2·19
2 Lighting	..	..	..	..	..	..
3 Other items	12·72	..	..	..	..	— 12·72
Total, capital ..	26·88	1·93	1·32	8·31	0·41	— 14·91
Total, ordinary and capital, 1945-46.	216·10	115·95	2·20	52·12	0·41	— 45·42
Total, ordinary and capital, 1944–45.	172·59	82·22	1·57	49·19	0·44	— 39·17

9. *Roads.*—The district boards maintained 32,284 miles of roads including 64 miles and 5 furlongs of roads newly opened. The total mileage of district board roads for every 100 square miles of local fund area ranged from 15·0 in

Nellore to 70·3 in Tanjore. (Details are given in Annexure B.). Government sanctioned an increase of 50 per cent in the provincial grants for the maintenance of trunk and important marketing roads towards the increased cost of maintenance of roads. The cost of road maintenance amounted to Rs. 161·73 lakhs against Rs. 124·78 lakhs in 1945–46 Thirteen schemes financed from the Central Road Fund were completed during the year.

10. *Contribution from Government under the Madras Motor Vehicles Taxation Act,* 1931 —The district boards were paid a sum of Rs. 27·75 lakhs as statutory toll compensation and Rs. 19·57 lakhs as compensation for loss of income from licence fees on motor vehicles. A sum of Rs. 14·16 lakhs was sanctioned as additional toll compensation of which only Rs. 12·51 lakhs were drawn and the balance of Rs. 1·65 lakhs was credited to the Provincial Road Fund. A sum of Rs. 8·07 lakhs was paid to the district boards for road schemes from the Provincial Road Fund. Government also sanctioned a sum of Rs. 48 lakhs to district boards as grant in 1945–46 towards part of the total deficiency in the maximum toll compensation payable to them from 1931–32 to 1940-41.

11. *Ferries.*—The income from ferries amounted to Rs 6·96 lakhs against Rs. 5·79 lakhs in 1944–45.

12. *Rest-houses, choultries and water-sheds.*—The district boards maintained 413 choultries and 532 rest-houses. The receipts and charges under "rest-houses, choultries, etc." amounted to Rs. 1·67 lakhs and Rs. 3·42 lakhs, respectively.

13 *Tanjore Raja's chattram*—The receipts and charges of the rest-houses, choultries and water-sheds maintained from the chattram funds by the Tanjore District Board amounted to Rs. 4·09 lakhs (4·42) and Rs. 3·48 lakhs (3·36) respectively.

PART III—EDUCATION.

14. The receipts and charges under "Education" are shown in the sub-joined statement :—

(In lakhs of rupees.)

Items.	Total expenditure.	Income. Education tax and other service receipts.	Endowments and contributions.	Government grants.	Loans.	Contributions from General account.	Difference [total of columns (3) to (7) minus column (2)].
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ordinary.							
A. Elementary education ..	223·93	72·90	0·15	127·11	..	30·00	6·23
B. Education other than elementary—							
(i) Secondary schools.	47.82	24·73	0 31	6·07	..	..	— 16·71
(ii) Special schools ..	0·68	0·30	..	0·07	..	..	— 0·31
(iii) Public libraries ..	0·47	..	0·04	0·01	..	..	— 0·42
Total, Ordinary ..	272·90	97·93	0·50	133 26	..	30·00	— 11·21
Capital.							
A. Elementary education ..	3·23	0·02	..	0·23	..	0·06	— 2·92
B. Education other than elementary.	3·21	..	0·20	0·10	..	..	— 2·91
Total, Capital ..	6·44	0·02	0·20	0·33	..	0·06	— 5 83
Total, Ordinary and Capital, 1945–46.	279·34	97·95	0·70	133·59	..	30·06	— 17·04
Total, Ordinary and Capital, 1944–45.	219·59	80·41	0·45	99·59	..	20·69	— 18·45

15. The total ordinary expenditure on "Education" amounted to Rs. 272·90 lakhs against Rs. 216·61 lakhs in 1944-45. The income from education tax and other service receipts under "Elementary education" showed a further increase from Rs. 58·92 lakhs in 1944–45 to Rs. 72·90 lakhs in 1945–46. A sum of Rs. 30 lakhs was contributed from the General Account to the Elementary Education Account in the year under review. The total ordinary expenditure on elementary education was Rs. 223·93 lakhs, of which a sum of Rs. 127·11 lakhs or 56·8 per cent was met from Government grants including grants towards payment of dearness allowance to staff.

A. ELEMENTARY EDUCATION.

16. Education tax continued to be levied during the year in all districts. The income from this tax increased further from Rs. 58·39 lakhs to Rs· 71·76 lakhs.

17 *Compulsory education.*—Under the post-war scheme, the ultimate objective of the Madras Government is to provide compulsory education for both boys and girls of school-age, throughout the Province up to Standard VIII It is considered that this can be accomplished in a period of 20 years. The immediate aim is to bring under instruction about 13·9 lakhs of children up to Standard V, the stage when it is expected that they will not lapse into illiteracy. With this aim in view, a preliminary scheme was introduced in the year 1945-46 so as to bring under instruction 1·2 lakhs of children with an yearly increase of 34,000 till the year 1950-51 in the rural areas. Local Boards were requested to select centres and submit proposals under section 44 of the Madras Elementary Education Act. As a result, during 1945–46, the actual enrolment up to the end of February 1946 was Rs. 1·13 lakhs. Only ·07 lakh of pupils were left out. This was due to the fact that the scheme was started rather late and as there was much difficulty in finding accommodation and teachers. The number of centres in which compulsion was introduced in 1945–46 was 434.

18. *Number and strength.*—The Vizagapatam District Board continued to maintain the largest number of schools for boys (754) and the Malabar District Board continued to maintain the largest number of schools for girls (180). Details regarding the number and strength of the district board elementary schools are given in Annexures C and D. There was a further increase in the total number of elementary schools maintained by the district boards from 14,571 to 14,782 with a corresponding increase in their total strength and in the cost of their maintenance as shown below :—

Number of Board elementary schools.	1944–45.	1945–46.
(i) For boys	12,405	12,616
(ii) For girls	2,166	2,166
Total ..	14,571	14,782
Strength on 31st March 1946.		
(i) Boys' schools	1,006,699	1,109,767
Deduct number of girls in boys' schools.	265,528	320,950
Add number of boys in girls' schools.	14,315	14,219
Total, Boys ..	755,486	803,036
(ii) Girls' schools	176,330	206,537
Deduct number of boys in girls' schools.	14,315	14,219
Add number of girls in boys' schools.	265,528	320,950
Total, Girls ..	427,543	513,268
Cost in lakhs of rupees ..	175·07	223·93

19. *Efficiency.*—The percentage of children reading in classes IV and V to the total strength in classes I to V fell from 32·6 to 31·3 in the case of boys and from 22·1 to 19·5 in the case of girls. Details are furnished in Annexure E.

20. *Backward communities.*—All the board schools were generally open to all communities. Some district boards however maintained separate schools for the benefit of Muslims and children of backward and scheduled classes.

21. The average cost of elementary education per pupil was Rs. 17–0–2. It was highest (Rs. 22–7–0) in the Nilgiri District Board and lowest (Rs. 9–11–8) in the Nellore District Board.

22. *Accommodation.*—Out of 14,782 schools only 3,525 schools were accommodated in buildings owned by district boards.

B. SECONDARY SCHOOLS.

23. The District Boards of Bellary, Chittoor, Godavari West, Guntur, Kistna and Salem opened each an additional secondary school during the year under review increasing the total number of secondary schools maintained by the district boards from 216 to 222. There was a corresponding increase in their total strength as shown below :—

	1944–45.	1945–46.
Primary department	20,885	23,989
Secondary department	67,710	77,334
Total ..	88,595	101,323

(Details are furnished in Annexure F.)

24. The standard of instruction and the proportionate strength of students in each Form are given in the statement below. Districtwar details are given in Annexure G.

Number of schools teaching up to		Strength.	Percentage.
VI Form	151	7,779	10·0
V Form	5	9,422	12·2
IV Form	13	12,805	16·6
III Form	53	14,999	19·4
II Form	..	15,466	20·0
I Form	..	16,863	21·8
Total ..	222	77,334	100·0

25. Out of 7,422 students who appeared for the Secondary School-Leaving Certificate Examination from the Board Secondary Schools 3,710 or 50 per cent were declared eligible for the University courses of studies.

26. The net cost of the secondary schools maintained by the District Boards increased from Rs. 12·94 lakhs in 1944–45 to Rs. 16·71 lakhs in 1945–46.

PART IV—PUBLIC HEALTH.

27. The receipts and charges under "Public Health" are shown in the statement below :—

(In lakhs of rupees.)

Items. (1)	Total expenditure. (2)	Income: Service receipts. (3)	Income: Endowments and contributions. (4)	Income: Government grants. (5)	Income: Loans. (6)	Difference [total of columns (3) to (6) minus column (2)]. (7)
Ordinary.						
A. Medical relief	29.69	0·43	1·44	1·43	..	— 26·39
B. Preventive medicine—						
(i) Health staff ..	2·47	0·08	..	..	..	— 2·39
(ii) Epidemic and endemic diseases.	9.19	0·09	..	0·29	..	— 8·81
(iii) Sanitation ..	2·27	1·63	0·16	0·01	..	— 0·47
(iv) Births and deaths.	1·58	..	..	..	..	— 1·58
(v) Water-supply and drainage.	1·00	0·41	..	..	..	— 0·59
(vi) Other items ..	0.03	..	..	..	..	— 0·03
Total, Ordinary ..	46·23	2·64	1·60	1·73	..	— 40·26
Capital.						
A. Medical relief	0·32	..	..	0·04	..	— 0·28
B. Preventive medicine (including water-supply and drainage).	0·90	..	0·01	0·13	..	— 0·76
Total, Capital ..	1·22	..	0·01	0·17	..	— 1·04
Total, Ordinary and Capital, 1945–46.	47·45	2·64	1·61	1·90	..	— 41·30
Total, Ordinary and Capital, 1944–45.	40·62	2·35	1·45	1·93	..	— 34·89

28. Details regarding adequacy of medical relief are given in Annexure H. The area and population served by each centre in the Province were on the average 93 square miles and 35,000 persons respectively. The smallest area served by each centre continued to be in East Godavari district (36 square miles per centre) followed by Tanjore (42 square miles per centre). The area per centre was below 100 square miles in eleven other districts, viz., North Arcot, Chingleput, Coimbatore, Godavari West, Guntur, Kistna, Malabar, Nilgiris, Ramnad, Tinnevelly and Vizagapatam. The number of persons depending upon each centre ranged from 16,000 in the Nilgiri district to about 66,000 in the South Arcot district.

29. The local boards maintained 70 hospitals and 764 dispensaries of modern medical science. The number of patients treated in these institutions during the year under review compare as follows with that of the previous two years :—

Year.	In-patients.	Out-patients.
1943–44	28,313	10,755,641
1944–45	33,442	10,440,074
1945–46	34,560	9,723,787

(Details are given in Annexure I.)

30. The local boards maintained 400 medical institutions of Indian system and these institutions afforded relief to 4,643,048 patients. Details regarding these institutions are given in Annexure I-2.

31. Medical institutions for the exclusive treatment of women and children were maintained during the year at Melvisharam in the North Arcot district, Kanadukathan, Sivaganga and Ilayangudi in the Ramnad district and Tiruturaipundi in the Tanjore district.

32. The number of medical officers employed in the local fund medical institutions of modern medical science (excluding rural dispensaries) was 411 of whom 16 were assistant surgeons, 364 sub-assistant surgeons and 31 woman sub-assistant surgeons.

33. *Birth-rate and maternity relief.*—The recorded birth-rate slightly increased from 29·2 to 29·7 per mille of the population. Statistics relating to maternity relief are given below :—

	1943–44.	1944–45.	1945–46.
Number of board midwives.	915	932	865
Births attended	77,610	69,174	66,289

The percentage of recorded births which received skilled attention slightly increased from 6·0 to 6·4. It exceeded 10 only in four districts, viz., Bellary, Chingleput, Nilgiris and Tanjore. The average outturn per board midwife slightly increased from 74 in 1944–45 to 77 in 1945–46. Details are given in Annexure J.

34. *Death rate.*—The death rate per mille of the population was 20·8. The rate was highest in Vizagapatam (32·3) and was lowest in Salem (19·6).

EPIDEMIC AND ENDEMIC DISEASES.

35. *Cholera.*—The number of deaths from this disease fell from 12,738 in 1944–45 to 7,053 in 1945–46. The heaviest number of deaths from this disease was in Guntur (1,282).

36. *Smallpox.*—The number of deaths from this disease fell from 18,055 to 15,7 0. The worst affected district was Tanjore (2,587 deaths).

37. *Plague.*—There were 1,854 deaths from this disease. The worst affected district was Coimbatore (1,383 deaths).

38. *Vaccination.*—The number of successful primary and secondary vaccinations fell from 858,507 to 753,774 but that of revaccinations increased from 453,832 to 486,345.

PART V—REMUNERATIVE ENTERPRISES.

39. The receipts and charges under "Remunerative enterprises" are shown in the statement below :—

(In lakhs of rupees.)

Items.	Expenditure.	Receipts.		Difference : [total of columns (3) and (4) *minus* column (2)].
		Service receipts.	Loans.	
(1)	(2)	(3)	(4)	(5)
District Boards—				
Railways—				
Ordinary	3·73	7·63	..	+ 3·90
Capital	2·10	0·50	..	— 1·60
Markets, cart-stands and slaughter-houses—				
Ordinary	1·06	11·80	..	+ 10·74
Capital	0·10	..	..	— 0·10
Tree-planting—				
Ordinary	0·94	5·49	..	+ 4·55
Capital	0·08	..	..	— 0·08
Land development—				
Ordinary	0·19	17·55	..	+ 17·36
Capital	0·34	0·65	..	+ 0·31
Other remunerative enterprises—				
Ordinary	0·77	1·22	..	+ 0·45
Capital	0·48	0·10	..	— 0·38
Total, 1945–46—				
Ordinary ..	6·69	43·69	..	+ 37·00
Capital ..	3·10	1·25	..	— 1·85
Total, 1944–45—				
Ordinary ..	5·40	43·70	..	+ 38·30
Capital ..	3·80	3·23	..	— 0·57

A. Transport.

40. The Podanur–Pollachi Railway line owned by the Coimbatore District Board from 1915 was sold to the Government of India on 15th October 1945. The net earnings of the District Board Railways during the year under review are as shown below :—

Name of district board.	Line.	Number of miles opened to traffic.	Net earnings in lakhs of rupees.	Percentage of earnings to capital outlay.	Net earnings per mile.
(1)	(2)	(3)	(4)	(5)	(6)
				RS.	RS.
Guntur	Tenali-Repalle	21·41	1·39	11·9	6,476
Tinnevelly	Tinnevelly-Tiruchendur ..	38·18	3·06	11·2	8,015

B. Markets, Cart-stands and Slaughter-houses.

41. The number of institutions under these heads during 1944–45 and 1945–46 was as shown below :—

	1944–45.		1945–46.	
	Public.	Private.	Public.	Private.
Markets	1,299	460	1,317	482
Cart-stands	501	201	522	179
Slaughter-houses	302	46	313	46

Details are given in Annexure M. There was a further increase in the total number of markets, cart-stands and slaughter-houses maintained by local boards. The largest number of public markets (165) was in Coimbatore and that of public cart-stands (93), was in East Godavari. Salem had the largest number of slaughter-houses, viz., 25. The ordinary receipts and charges under "Markets, cart-stands and slaughter-houses" during the year under review compare as follows with those of the previous year :—

(In lakhs of rupees.)

Receipts.

Items.	Panchayats major.		Non-panchayat areas.		Total.	
	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Markets	5·36	7·16	10·76	11·75	16·12	18·91
Cart-stands	2·10	2·65	0·05	0·05	2·15	2·70
Slaughter-houses	1·04	1·31	..	..	1·04	1·31
Total ..	8·50	11·12	10·81	11·80	19·31	22·92

Expenditure.

Items.	Panchayats, major.		Non-panchayat areas.		Total.	
	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.
	(8)	(9)	(10)	(11)	(12)	(13)
Markets	0·64	0·77	0·64	1·06	1·28	1·83
Cart-stands	0·37	0·42	0·08	..	0·45	0·42
Slaughter-houses	0·16	0·27	..	..	0·16	0·27
Total ..	1·17	1·46	0·72	1·06	1·89	2·52

The income from these sources increased from Rs. 19·31 lakhs in 1944–45 to Rs. 22·92 lakhs in 1945–46.

C. Avenues.

42. The income from avenues amounted to Rs. 5·49 lakhs. The district boards spent a sum of Rs. 0·94 lakh on planting and maintenance of avenues. The North Arcot District Board derived the largest income, viz., Rs. 58,414 from avenues. Salem and Guntur came next with an income of Rs. 55,706 and Rs. 48,395 respectively. Certain district boards maintained nurseries. The necessity for the development of avenue trees on a planned basis is once again impressed on the district boards.

D. Town-Planning.

43. The provisions of the Madras Town-Planning Act, 1920, were extended to the Panchayats of Razole (East Godavari), Melur (Madura), and Yellamanchili (Vizagapatam) during the year. The total number of panchayats to which the

Town-Planning Act had been extended up to the end of the year was 83, as against 80 in 1944–45. Proposals were under consideration to extend the Town-Planning Act to 12 more panchayats.

44. In 25 panchayats, 39 detailed Town-Planning Schemes were in various stages of preparation, of which 16 had become barred by limitation for failure to publish the schemes within the maximum period of two years specified in section (ii) of the Act. In three district boards three sanctioned schemes were under execution.

45. During the year, the provisions of Chapters IX and X and other relevant sections of the Madras District Municipalities Act, 1920, relating to street control, building regulations, etc., were extended to five panchayats, namely, Arni (North Arcot), Valparai (Coimbatore), Melur, Keeranur (Madura), Manaparai (Trichinopoly). The said provisions were in force in 85 panchayats as against 80 panchayats in the year 1944–45. The panchayats do not however appear to be properly enforcing these provisions and the building rules. The future development of towns depend on a successful enforcement of the streets and building regulations in day-to-day administration of panchayats and the Boards should take all steps to enforce the rules and not to keep the provisions of the Act as extended a dead letter. None of the panchayats would appear to have adopted the street by-laws commended in G.O. No. 1916, P.H., dated 2nd September 1931, to regulate the laying out and formation of private streets. There should be no further delay in adopting the said by-laws and bringing them into force.

E. Electric Lighting.

46. Alandur, Kollegal, Sembiam, Tiruvallur, Tiruvottiyur, Villivakkam and Rameswaram Panchayat Boards had electric supply undertakings.

PART VI—FINANCE.

47. The financial transactions of the district boards are summarized in the statement below :—

(In lakhs of rupees.)

Items.	Total expenditure.	Income.					Difference [total of columns (3) to (7) *minus* column (2)].	Opening balance.	Closing balance.
		Service receipts.	Endowments and contributions.	Government grants.	Loans and advances.	Contribution from General Account.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A. General Account—									
1 Management	23·57	1·18	0·08	2·69	..	..	− 19·62	..	..
2 Communications	189·22	114·02	0·88	43·81	..	..	− 30·51	..	..
3 Education other than elementary.	48·97	25·02	0·35	6·15	..	..	− 17·45	..	..
4 Public Health	46·23	2·64	1·60	1·73	..	..	− 40·26	..	..
B. Elementary Education Account.	223·55	72·90	0·15	127·11	..	30·00	+ 6·61	..	..
Total services—Ordinary ..	531·54	215·76	3·06	181·49	..	30·00	− 101·23	..	..
Total services—Capital ..	34·66	1·95	1·54	8·81	0·41	0·05	− 21·90	..	..
5 Remunerative enterprises—									
Ordinary	2·97	36·07	..	..	..	..	+ 33·10	..	..
Capital	0·70	0·75	..	..	..	..	+ 0·05	..	..
6 General taxation and miscellaneous revenue.	..	119·00	5·53 (*a*)	..	..	— 30·10	+ 94·43	..	..
7 Investments	8·11 (*b*)	10·01 (*c*)	..	..	..	0·05 (*d*)	+ 1·95	..	..
C. Railway Account—									
Ordinary	3·73	7·63	..	..	..	..	+ 3·90	..	..
Capital	2·10	0·50	..	..	..	..	− 1·60	..	..
D. Deposits and Advances Account.	89·16	99·19	..	..	..	..	+ 9·23	..	..
E. Town-Planning Account—									
Ordinary	0·02	0·02	..	..	..	..	..	..	..
Capital	0·05	— 0·01	..	..	..	..	− 0·06	..	..
Grand total, 1945–46	673·84	490·87	10·13	190·30	0·41	..	+ 17·87	98·79	110·66
Grand total, 1944–45	551·13	392·95	8·72	157·15	0·44	..	+ 8·13	90·67	98·80

(*a*) Represents net earnings transferred from the Railway Account. (*b*) Includes endowments Rs 2·14 lakhs.
(*c*) Includes endowments Rs. 2·26 lakhs and Rs. 2·20 lakhs relating to village development and conservancy fund.
(*d*) Represents amount transferred to Endowment Account.

48. The year opened with a balance of Rs. 98·79 lakhs. The total receipts (Rs. 691·71 lakhs) exceeded the total expenditure (Rs. 673·84 lakhs) by Rs. 17·87 lakhs increasing the total balance at the end of the year to Rs. 116·66 lakhs.

49. The total ordinary receipts under the General Account excluding investments amounted to Rs. 360·74 lakhs as shown below :—

	RS. IN LAKHS.
(1) Taxation and miscellaneous revenues ..	119·00
(2) Government grants	54 38
(3) Endowments and contributions	8 44
(4) Remunerative enterprises	36·07
(5) Other receipts	142·85
Total ..	360·74

50. The total ordinary expenditure under the General Account excluding investments amounted to Rs. 310·96 lakhs leaving a surplus of Rs. 49·78 lakhs of which a sum of Rs. 30·05 lakhs was contributed to the Elementary Education Account.

51. The total ordinary expenditure on services increased further from Rs. 427 01 lakhs in 1944–45 to Rs. 531·54 lakhs in 1945–46. The income from service receipts increased further from Rs. 164·60 lakhs to Rs. ·15·76 lakhs. The net cost of the services for the year under review amounted to Rs. 315·78 lakhs of which a sum of Rs. 3·06 lakhs was met from endowments and contributions and Rs. 181·49 lakhs from Government grants. The proportion of the income realized under the several heads to the total expenditure was as follows :—

	PER CENT.
(1) Service receipts	40 6
(2) Endowments and contributions	0·6
(3) Provincial grants	34·1
(4) Loans and advances	..
(5) Other receipts	24·7

The total capital expenditure under all heads (excluding investments) amounted to Rs. 37·51 lakhs of which a sum of Rs. 2·19 lakhs was met from service receipts, Rs. 1·54 lakhs from endowments and contributions and Rs. 8·81 lakhs from Government grants.

52. *Provincial grants.*—The proportion of Government grant for each service to the total expenditure on the service is shown below :—

(In lakhs of rupees.)

Items.	Ordinary.			Capital.		
	Expenditure.	Government grant.	Percentage.	Expenditure.	Government grant.	Percentage.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Management	23·57	..	..	..	..	..
Communications	189·22	43·81	23·2	26·88	8·31	30·9
Education (including elementary education).	272·52	133·26	48·9	6·44	0·33	5·1
Public health (including water-supply and drainage).	46·23	1·73	3·7	1·22	0·17	13·9
Remunerative enterprises (including town-planning).	2·99	..	..	0·75	..	..

53. *Loans and advances.*—Detailed particulars regarding loans and advances are given in Annexure O. The transactions under this head are shown below :—

(In lakhs of rupees.)

Amount outstanding at the beginning of 1945–46.		Transactions during 1945–46.			Amount outstanding at the end of 1945–46.	
Government.	Public.	Amount borrowed.	Amount repaid.	Amount of interest paid.	Government.	Public.
44·53	0·77	..	4·82	1·92	39·75	0·73

PART VII—AUDIT.

54. There was a further deterioration in the maintenance of accounts by district boards. In the case of panchayat boards there was however an improvement in this direction. Five district boards and 155 panchayat boards maintained their accounts in a satisfactory condition and 13 district boards and 149 panchayat boards in a fairly satisfactory condition. The maintenance of accounts was not satisfactory in the case of six district boards and 70 panchayat boards. The audit of the Mallur Panchayat Board in Salem district could not be taken up as the records were said to have been filed in Court. The number of pending objections and the amount involved in the objections at the end of 1945–46 compares as follows with those at the end of 1944–45 :—

—	As on 31st March 1945.		As on 31st March 1946.	
	Number of objections.	Amount involved. RS.	Number of objections.	Amount involved. RS.
District boards	6,510	2,65,425	9,542	7,07,108
Divisional Engineers	7,706	15,66,359	8,888	18,44,326
Panchayat boards	14,063	4,93,790	12,434	6,79,834

55. *Financial position and general irregularities.*—The financial position was generally satisfactory in respect of eight district boards. Earmarked funds were diverted in the course of the year for meeting ordinary expenditure by the district boards of Bellary, Chingleput, Cuddapah, West Godavari, Guntur, Madura, Ramnad and South Kanara. Similar diversions were made in the case of 12 major panchayat boards. Paid vouchers for amounts aggregating Rs. 1,00,301 were not made available for audit in 18 district boards. Similarly, vouchers for Rs. 3 307 were not produced during the audit of panchayat boards. Rules relating to budget allotments and transfers of funds were not observed in as many as 14 district boards, while the incurring of expenditure in excess of provision in the sanctioned budget without reappropriation of funds was a normal feature in panchayat boards. Irregularities in the invitation and acceptance of tenders and the non-invitation of tenders for purchase of materials for execution of works, supply of stores, etc., were noticed in three district boards and thirty-one panchayat boards.

56. *Embezzlements.*—Forty cases of losses by thefts, defalcations and temporary misappropriations, etc., of local fund money and property involving in all to Rs. 3,570 were brought to notice during the year. Besides those reported, cases of embezzlements and losses involving Rs. 4,452 and Rs. 2 507 were detected during the audit of district boards' and panchayats' accounts respectively. These were in a large measure due to the non-observance of rules and instructions prescribed for periodical verification of cash and stores entrusted to subordinates.

57. *Surcharges.*—Forty-six Surcharge Certificates involving a sum of Rs. 6,798 were issued by the Examiner of Local Fund Accounts during the year. A sum of Rs. 3,765 was recovered while surcharges aggregating Rs. 274 were either waived by Government or set aside on appeal. The Inspector of Municipal Councils and Local Boards issued only one Surcharge Certificate involving recovery of Rs. 79 in the case of a minor panchayat board which was collected in full.

PART VIII—FINANCES OF PANCHAYAT BOARDS.

58. *Major panchayat boards.*—The receipts and charges of major panchayat boards are summarized in the statement below :—

Expenditure.	RS. IN LAKHS.	Receipts.	RS. IN LAKHS.
(1) Sanitation	27·17	(1) Land-cess	1·72
(2) Lighting	8·44	(2) House-tax	25·17
(3) Roads	7·74	(3) Profession-tax	3 78
(4) Establishment (general and collection).	10·69	(4) Fees, fines and miscellaneous revenues.	6·77
(5) Other items—Ordinary and Capital (excluding deposits and advances).	21·60	(5) Fishery grant	0·59
		(6) Markets, cart-stands and slaughter-houses.	11·12
		(7) Conservancy	4·22
		(8) Avenues	0·52
		(9) Other items—Ordinary and Capital (excluding deposits and advances).	15·83
Total ..	75·64	Total ..	69·72

59. The year opened with a balance of Rs. 30·70 lakhs and closed with a balance of Rs. 28·88 lakhs (including deposits and advances). The total closing balance of major panchayat boards in the several districts exceeded Rs. 30,000 except for South Kanara and Malabar.

60. *Minor panchayat boards.*—The following statement shows the financial position of all the minor panchayat boards in the Province :—

	RS. IN LAKHS.
Opening balance	38·94
Receipts	40·24
Expenditure	37·04
Closing balance	42·14

61. Land cess was the main source of income to the minor panchayat boards and the income derived from this source amounted to Rs. 13·72 lakhs as against Rs 13·19 lakhs in the previous year. The income from house-tax, profession-tax and mahimai-tax amounted to Rs. 2·38 lakhs, Rs. 0·94 lakh and Rs. 0·11 lakh, respectively. The expenditure incurred by the panchayat boards on roads amounted to Rs. 10·87 lakhs. Six hundred and six panchayat boards provided ordinary lights and 140 panchayat boards provided electric lights. The total expenditure incurred on lighting was Rs. 1·29 lakhs. The expenditure incurred under conservancy increased from Rs. 4·00 lakhs to Rs. 4·86 lakhs.

PART IX—GENERAL REMARKS.

62. The administration of the district boards of South Arcot, South Kanara, the Nilgiris and Tinnevelly was good. The remaining 20 district boards presented fair records.

(By order of His Excellency the Governor)

RAJAIAH D. PAUL,
Secretary to Government.

ANNEXURES.

A. Names of major panchayat boards abolished.
B. Roads.
C. Elementary schools—Boys—Number and strength.
D. Elementary schools—Girls—Number and strength.
E. Elementary schools—Relative strength of classes IV and V.
F. Secondary schools—Number and strength.
G. Secondary schools—Strength by forms.
H. Medical institutions—Adequacy.
I. Working of hospitals and dispensaries of modern medicine.
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J. Maternity relief.
K. Epidemic diseases.
L. Vaccination.
M. Markets, cart-stands and slaughter-houses.
N. Avenues.
O. Loans and advances.
P. Prosecutions.

STATEMENTS.

I. Constitution—District Boards.
I-A. Meetings—District Boards and Major Panchayat Boards.
I-A-1. Constitution—Major Panchayat Boards.
II. Revenue—District Boards and Major Panchayat Boards.
II-A. Taxation and income—Incidence—District Boards and Major Panchayat Boards.
II-A-I. House-tax in Major Panchayat Board areas—Incidence.
II-B. Receipts under Endowment Funds.
III. Expenditure—District Boards and Major Panchayat Boards.
III-A. Charges under Endowment Funds.

ANNEXURE A.—Names of panchayat (major) boards abolished in 1945–46—*Nil*.

ANNEXURE B.—Roads.

Serial number and name of District Board.	Total number of miles of roads.		Number of miles of roads per 100 square miles of area.	Mileage of trunk roads.		Cost per mile of District Board roads only.	Mileage of roads newly opened.	
(1)	(2)		(3)	(4)		(5)	(6)	
	M.	F.		M.	F.	RS.	M.	F.
1 Anantapur	1,057	3	16·0	51	3	201	..	
2 Arcot, North	1,296	5	28·0	66	0	487	..	
3 Arcot, South	2,077	0	49·0	136	0	329	1	1
4 Bellary	1,025	0	18·0	112	0	267	..	
5 Chingleput	1,007	3	32·4	10	3	719	..	
6 Chittoor	1,208	0	20·4	107	5	238	..	
7 Coimbatore	2,676	4	38·0	24	2	454	..	
8 Cuddapah	860	5	16·4	85	7	364	..	
9 Godavari, East	1,325	2	52·6	..		684	..	
10 Godavari, West	905	4	38·4	58	2	656	0	3
11 Guntur	1,690	0	30·0	19	4	427	..	
12 Kanara, South	1,422	6	34·8	105	2	358	20	5
13 Kistna	1,061	6	30·0	38	5	524	..	
14 Kurnool	1,157	6	15·3	195	2	399	..	
15 Madura	1,233	7	25·0	24	0	885	7	0
16 Malabar	1,362	2	24·0	46	5	702	1	6
17 Nellore	1,193	5	15·0	40	3	294	2	6
18 Nilgiris, The	445	6	46·0	..		301		
19 Ramnad	1,082	5	22·6	29	5	740	0	5
20 Salem	1,860	7	26·7	..		403	3	4
21 Tanjore	2,621	2	70·3	..		554	1	2
22 Tinnevelly	1,257	2	29·1	72	3	868	2	1
23 Trichinopoly	1,182	4	27·5	..		392	23	4
24 Vizagapatam	1,272	7	19·5	63	6	498	..	
Total ..	32,284	3	27·1	1,287	1	501	64	5

ANNEXURE C.—Elementary schools for boys—Number and strength—1945–46.

Serial number and name of District Board.	Number of schools. 1944–45.	Number of schools. 1945–46.	Strength. 1944–45.	Strength. 1945–46.	Deduct girls in boys' schools.	Total boys.	Add boys in girls' schools.	Total. 1944–45.	Total. 1945–46.	Percentage of increase (+) or decrease (—).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Anantapur	500	497	32,522	37,396	10,455	26,941	42	24,483	26,983	+10·2
2 Arcot, North	378	410	40,357	49,085	12,959	36,126	113	31,789	36,239	+14·0
3 Arcot, South	696	705	54,656	61,503	15,266	46,237	194	42,708	46,431	+ 8·7
4 Bellary	340	357	22,269	21,423	5,453	15,970	..	17,220	15,970	— 7·3
5 Chingleput	587	582	42,714	47,888	13,810	34,078	126	32,182	34,204	+ 6·3
6 Chittoor	530	535	40,270	46,933	15,652	31,281	61	28,402	31,342	+10·4
7 Coimbatore	633	643	59,174	63,687	21,603	42,084	431	41,639	42,515	+ 2·1
8 Cuddapah	366	411	24,180	27,747	8,726	19,021	40	17,813	19,061	+ 7·0
9 Godavari, East ..	683	688	60,763	67,843	18,923	48,920	474	42,846	49,394	+15·3
10 Godavari, West ..	506	511	41,164	40,220	12,077	28,143	279	30,784	28,422	— 7·7
11 Guntur	477	491	40,439	45,009	14,402	30,607	1,107	29,495	31,714	+ 7·8
12 Kanara, South ..	458	470	43,790	48,451	16,565	31,886	1,527	31,088	33,413	+ 7·5
13 Kistna	518	529	35,428	37,998	11,424	26,574	342	25,097	26,916	+ 7·2
14 Kurnool	549	534	42,219	46,016	15,371	30,645	..	29,233	30,645	+ 4·8
15 Madura	504	544	41,922	48,716	11,702	37,014	801	35,048	37,815	+ 7·9
16 Malabar	695	695	78,804	85,513	30,623	54,890	6,693	57,169	61,583	+ 7·2
17 Nellore	482	492	37,430	42,102	13,185	28,917	521	26,580	29,438	+10·8
18 Nilgiris, The	75	75	4,916	5,192	1,379	3,813	121	3,790	3,934	+ 3·8
19 Ramnad	519	499	28,869	27,388	9,302	18,086	271	21,230	18,357	—13·5
20 Salem	640	696	58,447	70,036	16,172	53,864	..	47,001	53,864	+14·6
21 Tanjore	680	683	53,772	57,241	14,083	43,158	171	43,785	43,329	— 1·0
22 Tinnevelly	294	311	25,004	27,058	6,888	20,170	526	19,927	20,696	+ 3·9
23 Trichinopoly	513	504	41,178	44,798	9,406	35,392	336	34,053	35,728	+ 4·9
24 Vizagapatam ..	782	754	56,412	60,524	15,524	45,000	43	42,194	45,043	+ 6·8
Total ..	12,405	12,616	1,006,699	1,109,767	320,950	788,817	14,219	755,486	803,036	+ 6·3

ANNEXURE D.—Elementary schools for girls—Number and strength, 1945-46.

Serial number and name of District Board.	Number of schools. 1944–45.	Number of schools. 1945–46.	Strength. 1944–45.	Strength. 1945–46.	Deduct boys in girls' schools.	Total girls.	Add girls in boys' schools.	Total. 1944–45.	Total. 1945–46.	Percentage of increase (+) or decrease (—).
(1)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Anantapur	68	68	4,957	5,787	42	5,745	10,455	12,996	16,200	+24·7
2 Arcot, North	60	61	5,200	6,834	113	6,721	12,959	13,768	19,680	+42·9
3 Arcot, South	100	101	8 154	10,194	194	10,000	15,266	20,102	25,266	+25·7
4 Bellary	93	82	6,009	6,701	..	6,701	5.453	11,058	12,154	+ 9·9
5 Chingleput	52	53	3,873	4,501	126	4,375	13,810	14.405	18,185	+26·2
6 Chittoor	17	19	1,533	2,168	61	2,107	15,652	13,451	17,759	+32·0
7 Coimbatore	18	18	913	1,762	431	1,331	21,603	18,448	22,934	+24·3
8 Cuddapah	61	61	3,779	4,792	40	4,752	8,726	10,146	13,478	+32·8
9 Godavari, East ..	141	141	13,932	19,127	474	18,653	18,923	31,849	37,576	+18·0
10 Godavari, West ..	130	130	13,395	15,147	279	14,868	12,077	23,775	26,945	+13·3
11 Guntur	128	128	11,169	10,900	1,107	9,793	14,402	22,183	24,195	+ 9·1
12 Kanara, South ..	48	47	4,905	5,398	1,527	3,871	16,565	17,607	20,436	+16·1
13 Kistna	132	133	11,430	12,893	342	12,551	11,424	21,761	23,975	+10·2
14 Kurnool	27	27	2,018	2,309	..	2,309	15,371	15,004	17,630	+17·8
15 Madura	128	136	8,868	10,599	801	9,798	11,702	15,742	21,500	+36·5
16 Malabar	182	180	18,822	19,867	6,693	13,174	30,623	40,457	43,797	+ 7·8
17 Nellore	62	62	5,431	6,996	521	6,475	13,185	16,281	19,660	+21·4
18 Nilgiris, The	6	5	232	227	121	106	1,379	1,408	1,485	+ 5·5
19 Ramnad	116	113	7,098	8,540	271	8,269	9,302	14,737	17,571	+19·0
20 Salem	114	114	10,260	12,478	..	12,478	16,172	21,706	28,650	+31·1
21 Tanjore	114	117	9,519	9,733	171	9,562	14,083	19,506	23,645	+21·2
22 Tinnevelly	122	127	7,698	8,657	526	8,141	6,888	12,775	15,029	+17·6
23 Trichinopoly	131	129	8,049	9,512	336	9,176	9,403	15,174	18,582	+22·5
24 Vizagapatam ..	116	114	8,986	11,405	43	11,362	15,524	23,204	26,886	+15·9
Total ..	2,166	2,166	176,330	206,537	14,219	192,318	320,950	427,543	513,268	+20·0

ANNEXURE E.—Elementary education—Efficiency—1945–46—District boards.

Serial number and name of District Board.	Boys in classes IV and above.	Total number of boys in all classes.	Percentage of column (2) to column (3).
(1)	(2)	(3)	(4)
1 Anantapur	7,963	26,983	29·5
2 Arcot, North	11,884	36,239	32·8
3 Arcot, South	14,565	46,431	31·4
4 Bellary	5,266	15,970	33·0
5 Chingleput	10,103	34,204	29·5
6 Chittoor	9,644	31,342	30·8
7 Coimbatore	12,731	4[illegible],515	29·9
8 Cuddapah	5,159	19,061	27·1
9 Godavari, East	14,334	49,394	29·0
10 Godavari, West	9,656	28,422	34·0
11 Guntur	10,131	31,714	31·9
12 Kanara, South	11,411	33,413	34·2
13 Kistna	8 283	26,916	30·8
14 Kurnool	9,411	30,645	30·7
15 Madura	11.632	37 815	30·8
16 Malabar	19,863	61,583	32·3
17 Nellore	8,554	29,438	29·1
18 Nilgiris, The	1,482	3,[illegible]34	37·7
19 Ramnad	7.104	18 357	38·8
20 Salem	16,336	53 864	30·3
21 Tanjore	14 562	43.329	33·6
22 Tinnevelly	6,327	20 69[illegible]	30·6
23 Trichinopoly	11,2[illegible]1	35.728	31·4
24 Vizagapatam	15,093	45,043	33·5
Total average ..	252,705	803,036	31·3

ANNEXURE E.—Elementary education—Efficiency—1945-46—District boards—*cont.*

Serial number and name of District Board.	Girls in classes IV and above.	Total number of girls in all classes.	Percentage of column (2) to column (3).
(1)	(2)	(3)	(4)
1 Anantapur ..	2,327	16,200	14·4
2 Arcot, North	3,085	19,680	15·7
3 Arcot, South	3,873	25,266	15·3
4 Bellary ..	1,671	12,1[illegible]4	19·1
5 Chingleput	3,063	18,185	16·8
6 Chittoor ..	2,897	17,759	16·3
7 Coimbatore	[illegible],925	22,934	12·8
8 Cuddapah ..	2,110	13,4[illegible]8	15·7
9 Godavari, East	7,831	37,576	20·8
10 Godavari, West	6,087	26,[illegible]45	22·6
11 Guntur ..	5,436	24,195	22·5
12 Kanara, South	5,500	20,436	26·9
13 Kistna ..	5,767	23,975	24·1
14 Kurnool ..	2,594	17,680	14·7
15 Madura ..	3,457	21,5[illegible]0	16·1
16 Malabar ..	12,510	43,797	2[illegible]·6
17 Nellore ..	3,141	19,660	16·0
18 Nilgiris, The	272	1,485	18·3
19 Ramnad ..	3,459	17,571	19·7
20 Salem ..	4,905	28,6[illegible]0	10·7
21 Tanjore ..	4,348	23,645	18·4
22 Tinnevelly ..	3,282	15,029	21·8
23 Trichinopoly	3,1[illegible]5	18,582	16·9
24 Vizagapatam	4,797	26,886	17·1
Total average ..	99,[illegible]72	513,268	19·5

ANNEXURE F.

Serial number and name of District Board.	Total number of schools.		Strength—Elementary department.				Strength—Secondary department.			
			1944-45.		1945-46.		1944-45.		1945-46.	
	1944-45.	1945-46.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.	Boys.	Girls.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 Anantapur ..	6	6	420	27	533	31	1,534	56	1,777	70
2 Arcot, North ..	8	8	1,147	154	1,3[illegible]0	193	2,563	209	2,968	248
3 Arcot, South ..	6	6	591	60	784	75	1,687	98	1,924	128
4 Bellary ..	7	8	707	38	830	20	1,100	32	1,351	45
5 Chingleput ..	3	3	378	46	448	32	970	94	1,[illegible]51	111
6 Chittoor ..	8	9	304	44	393	57	2,502	203	2,986	257
7 Coimbatore ..	14	14	1,693	312	1,[illegible]95	311	3,655	393	4,101	451
8 Cuddapah ..	7	7	546	44	565	46	1,350	79	1,768	88
9 Godavari, East	14	14	1,310	168	1,386	180	4,230	218	4,530	223
10 Godavari, West	11	12	1,122	118	1,377	200	2,924	154	3,572	290
11 Guntur ..	13	14	535	62	633	72	4,430	221	4,856	225
12 Kanara, South	7	7	402	105	358	87	2,148	434	2,374	447
13 Kistna ..	18	19	647	135	842	161	4,998	297	5,987	411
14 Kurnool ..	7	7	463	67	496	62	1,501	66	1,694	95
15 Madura ..	8	8	909	72	1,085	90	2,342	121	2,830	130
16 Malabar ..	15	15	648	431	633	395	4,807	1,529	5,[illegible]28	1,665
17 Nellore ..	9	9	345	44	321	44	2,420	190	2,845	219
18 Nilgiris, The ..	3	3	..	..	..	..	519	50	677	60
19 Ramnad ..	5	5	600	212	657	182	1,214	214	1,454	2[illegible]6
20 Salem ..	10	11	1,699	237	1,881	266	3,848	343	4,221	360
21 Tanjore ..	11	11	930	245	1,188	288	4,306	195	4,715	305
22 Tinnevelly ..	6	6	609	85	615	77	1,913	142	2,196	1[illegible]8
23 Trichinopoly ..	6	6	614	102	1,010	121	2,007	154	2,270	182
24 Vizagapatam ..	14	14	1,357	101	1,706	113	3,123	127	3,579	156
Total ..	216	222	17,976	2,909	20,886	3,103	62,091	5,619	70,754	6,580

ANNEXURE G.—Secondary Schools—Strength by Forms—1945-46.

Serial number and name of District Board.	First Form.		Second Form.		Third Form.	
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Anantapur	374	20·3	372	20·1	355	19·2
2 Arcot, North	852	26·5	714	22·2	594	18·5
3 Arcot, South	515	25·1	392	19·1	445	21·7
4 Bellary	378	27·1	297	21·3	273	19·6
5 Chingleput	345	29·7	250	21·5	234	20·1
6 Chittoor	597	18·4	613	18·9	588	18·1
7 Coimbatore	1,261	27·7	1,066	23·4	821	18·0
8 Cuddapah	527	28·4	384	20·7	330	17·8
9 Godavari, East	887	18·7	999	21·0	894	18·8
10 Godavari, West	926	24·0	762	19·7	839	21·7
11 Guntur	704	13·9	938	18·5	1,174	23·1
12 Kanara, South	490	17·4	422	15·0	510	18·1
13 Kistna	1,037	16·2	1,223	19·1	1,434	22·4
14 Kurnool	433	24·2	383	21·4	361	20·1
15 Madura	775	26·2	658	22·2	525	17·7
16 Malabar	1,091	16·3	1,161	17·3	1,278	19·1
17 Nellore	711	23·2	606	19·8	504	16·4
18 Nilgiris, The	162	22·0	135	18·3	210	28·4
19 Ramnad	449	26·6	332	19·6	318	18·8
20 Salem	1,119	24·4	1,025	22·4	835	18·2
21 Tanjore	1,154	23·0	948	18·9	910	18·1
22 Tinnevelly	554	23·3	428	18·0	436	18·4
23 Trichinopoly	637	26·0	568	23·2	459	18·7
24 Vizagapatam	885	23·7	790	21·2	672	18·0
Total ..	16,863	21·8	15,466	20·0	14,999	19·4

	Fourth Form.		Fifth Form.		Sixth Form.		Total.
	Number.	Percentage.	Number.	Percentage.	Number.	Percentage.	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1 Anantapur	309	16·7	232	14·2	175	9·5	1,847
2 Arcot, North	477	14·8	325	10·1	254	7·9	3,216
3 Arcot, South	340	16·5	209	10·2	151	7·4	2,052
4 Bellary	200	14·3	171	12·2	77	5·5	1,396
5 Chingleput	160	13·8	102	8·8	71	6·1	1,162
6 Chittoor	615	19·0	448	13·8	382	11·8	3,243
7 Coimbatore	568	12·5	497	10·9	339	7·5	4,552
8 Cuddapah	301	16·2	172	9·3	142	7·6	1,856
9 Godavari, East	802	16·8	597	12·6	574	12·0	4,753
10 Godavari, West	558	14·5	379	9·8	398	10·3	3,862
11 Guntur	921	18·1	683	13·4	661	13·0	5,081
12 Kanara, South	577	20·4	481	17·0	341	12·1	2,821
13 Kistna	1,079	16·9	854	13·3	771	12·1	6,398
14 Kurnool	287	16·1	190	10·6	135	7·6	1,789
15 Madura	451	15·2	277	9·4	274	9·3	2,960
16 Malabar	1,356	20·3	1,061	15·9	746	11·1	6,693
17 Nellore	537	17·5	367	12·0	339	11·1	3,064
18 Nilgiris, The	125	17·0	66	9·0	39	5·3	737
19 Ramnad	259	15·3	197	11·7	135	8·0	1,690
20 Salem	732	16·0	473	10·3	397	8·7	4,581
21 Tanjore	827	16·5	629	12·5	552	11·0	5,020
22 Tinnevelly	387	16·3	304	12·8	265	11·2	2,374
23 Trichinopoly	349	14·2	236	9·6	203	8·3	2,452
24 Vizagapatam	588	15·7	442	11·8	358	9·6	3,735
Total ..	12,805	16·6	9,422	12·2	7,779	10·0	77,334

ANNEXURE H.—Statement showing the adequacy of medical institutions in 1945–46.

Serial number and name of District Board.	Area in square miles.	Population.	Number of medical institutions. Local Fund.	Municipal.	Government.	Private.	Total.	Number of centres.	Number of square miles per centre.	Population (in thousand) per centre.
1 Anantapur	6,719	1,115,704	34	..	6	..	40	40	168	28
2 Arcot, North	4,649	2,374,455	52	9	8	7	76	55	85	43
3 Arcot, South	4,207	2,498,080	46	3	5	2	56	38	111	66
4 Bellary	5,713	933,633	42	2	8	1	53	50	114	19
5 Chingleput	3,071	1,690,144	45	2	6	2	55	54	57	31
6 Chittoor	5,901	1,584,417	28	..	6	1	35	34	137	47
7 Coimbatore	7,035	2,543,069	72	13	8	4	97	79	90	32
8 Cuddapah	5,892	1,001,300	29	3	5	3	40	32	184	31
9 Godavari, East ..	2,507	1,991,324	70	9	12	5	96	70	36	28
10 Godavari, West ..	2,427	1,295,308	46	3	9	4	62	46	53	28
11 Guntur	5,757	2,114,217	82	7	7	..	96	76	76	28
12 Kanara, South ..	4,021	1,424,404	33	4	7	2	46	35	115	41
13 Kistna	3,547	1,275,045	68	3	5	4	80	76	46	17
14 Kurnool	7,580	1,075,114	33	5	7	2	47	33	230	33
15 Madura	4,907	2,062,435	35	13	7	1	56	35	140	59
16 Malabar	5,758	3,650,624	60	11	12	1	84	60	96	61
17 Nellore	7,948	1,560,711	57	4	7	5	73	63	126	25
18 Nilgiris, The	982	161,076	4	4	4	1	13	10	98	16
19 Ramnad	4,820	1,794,304	66	8	9	8	91	84	57	21
20 Salem	6,965	2,739,524	51	6	9	1	67	52	134	53
21 Tanjore	3,727	2,296,495	86	11	9	2	108	88	42	26
22 Tinnevelly	4,316	2,077,286	58	5	7	8	78	51	85	41
23 Trichinopoly	4,303	1,980,274	49	4	6	3	62	28	154	71
24 Vizagapatam ..	6,199	3,662,540	88	6	17	11	122	88	70	42
Total ..	119,001	44,901,483	1,234	135	186	78	1,633	1,277	93	35

ANNEXURE I.—Statement showing the working of hospitals and dispensaries of modern medical science maintained by local boards in 1945–46.

Serial number and name of District Board.	Number of institutions. Hospitals.	Dispensaries.	Total.	In-patients. 1944–45.	1945–46.	Difference.	Out-patients. 1944–45.	1945–46.	Difference.	Cost per patient treated at local fund medical institutions (including institutions of Indian system). A.	P.
1 Anantapur ..	1	15	16	1,121	987	— 134	208,406	177,153	— 31,253	2	1
2 Arcot, North ..	..	23	23	1,604	1,124	— 480	507,718	467,033	— 40,685	2	9
3 Arcot, South ..	2	37	39	1,636	1,655	+ 19	454,246	382,509	— 71,737	3	6
4 Bellary ..	2	17	19	267	267	..	257,901	220,193	— 37,708	2	5
5 Chingleput ..	..	27	27	123	216	+ 93	410,546	370,876	— 39,670	2	6
6 Chittoor ..	1	22	23	2,223	2,409	+ 186	405,596	355,865	— 49,731	2	2
7 Coimbatore ..	4	50	54	1,927	1,824	— 103	518,088	611,444	+ 93,356	2	10
8 Cuddapah ..	..	12	12	233	348	+ 115	183,158	162,296	— 20,862	3	1
9 Godavari, East	2	54	56	982	1,459	+ 477	1,041,143	1,016,487	— 24,656	2	3
10 Godavari, West	2	25	27	532	628	+ 96	304,473	283,339	— 21,134	2	8
11 Guntur ..	3	27	30	347	511	+ 164	434,716	353,555	— 81,161	2	8
12 Kanara, South.	4	20	24	1,311	1,231	— 80	333,391	288,549	— 44,842	3	6
13 Kistna ..	5	27	32	903	537	— 366	328,406	345,476	+ 17,070	2	2
14 Kurnool ..	..	26	26	127	5	— 122	418,866	417,881	— 985	2	8
15 Madura ..	3	31	34	642	565	— 77	377,345	379,338	+ 1,993	5	1
16 Malabar ..	4	49	53	5,009	4,921	— 88	525,568	479,618	— 45,950	6	0
17 Nellore ..	4	18	22	4,784	5,551	+ 767	656,818	549,307	— 107,511	1	9
18 Nilgiris, The ..	1	3	4	451	510	+ 59	20,024	19,196	— 828	10	1
19 Ramnad ..	6	52	58	2,588	2,580	— 8	465,837	393,964	— 71,873	4	7
20 Salem	6	40	46	1,720	2,279	+ 559	457,808	421,600	— 36,208	3	10
21 Tanjore ..	4	54	58	2,162	2,037	— 125	643,150	654,533	+ 11,383	3	10
22 Tinnevelly ..	3	45	48	1,721	825	— 896	405,524	384,280	— 21,244	4	6
23 Trichinopoly ..	..	47	47	71	78	+ 7	335,686	278, 80	— 57,406	2	11
24 Vizagapatam ..	13	43	56	958	2,013	+1,055	745,660	711,015	— 34,645	2	5
Total ..	70	764	834	33,442	34,560	+ 1,118	10,440,074	9,723,787	— 716,287	2	11

ANNEXURE I-2.—Statement showing the working of dispensaries of Indian system maintained by local boards in 1945–46.

Serial number and name of District Board.	Number of dispensaries maintained.	Number of patients treated.	Serial number and name of District Board.	Number of dispensaries maintained.	Number of patients treated.
(1)	(2)	(3)	(1)	(2)	(3)
1 Anantapur	18	120,653	13 Kistna	36	361,579
2 Arcot, North	29	192,765	14 Kurnool	7	67,162
3 Arcot, South	7	104,355	15 Madura	1	6,166
4 Bellary	23	241,576	16 Malabar	7	42,564
5 Chingleput	18	290,502	17 Nellore	35	588,904
6 Chittoor	5	44,650	18 Nilgiris, The	..	..
7 Coimbatore	18	120,251	19 Ramnad	8	281,971
8 Cuddapah	17	187,435	20 Salem	5	55,664
9 Godavari, East	14	275,827	21 Tanjore	28	155,768
10 Godavari, West	19	226,546	22 Tinnevelly	10	115,243
11 Guntur	52	646,525	23 Trichinopoly	2	65,114
12 Kanara, South	9	58,709	24 Vizagapatam	32	303,079
			Total ..	400	4,643,048

ANNEXURE J.—Maternity relief.

Serial number and name of District Board.	Birth rate per mille.		Number of Board midwives.		Outturn.		Number of cases per midwife.		Percentage of births attended by qualified hands.	
	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.
1 Anantapur ..	33·6	38·4	34	3	3,958	498	116	166	10·5	7·3
2 Arcot, North ..	32·0	31·8	36	36	2,916	2,665	81	74	5·1	4·6
3 Arcot, South ..	25·2	29·0	34	33	2,609	3,148	77	95	4·5	4·4
4 Bellary	32·8	31·5	22	11	2,503	1,910	114	174	8·2	10·0
5 Chingleput ..	27·4	28·4	59	49	4,625	4,576	78	93	12·7	11·9
6 Chittoor	21·5	23·9	9	9	880	849	98	94	8·5	6·8
7 Coimbatore ..	29·6	30·9	44	35	3,952	3,896	90	111	5·3	8·1
8 Cuddapah	24·2	25·4	19	19	1,366	1,780	72	94	5·6	7·4
9 Godavari, East ..	35·5	3 ·8	60	60	3,404	3,393	57	57	5·6	6·3
10 Godavari, West ..	34·9	32·6	14	16	1,939	1,504	139	94	8·2	7·4
11 Guntur	30·2	31·2	66	67	3,142	2,391	129	36	6·7	8·1
12 Kanara, South ..	28·7	35·7	45	44	4,034	4,340	90	96	10·2	8·8
13 Kistna	34·5	34·2	8	8	1,230	1,184	154	148	2·7	2·7
14 Kurnool	32·5	23·2	26	26	1,020	1,020	39	39	2·9	3·4
15 Madura	33·7	29·1	37	42	3,325	3,503	90	83	4·8	5·8
16 Malabar	29·1	35·7	59	59	4,720	5,273	80	89	4·7	4·1
17 Nellore	27·1	27·5	44	43	2,941	3,083	67	72	6·9	7·2
18 Nilgiris, The ..	32·5	32·0	3	3	90	100	30	33	13·3	18·5
19 Ramnad	26·4	26·4	48	48	3,222	3,005	67	63	6·1	5·7
20 Salem	24·3	27·4	54	52	4,208	4,693	79	90	7·0	6·3
21 Tanjore	26·0	24·5	104	97	6,096	6,103	59	63	10·6	11·3
22 Tinnevelly	31·6	32·7	35	32	2,731	2,554	78	80	5·2	6·1
23 Trichinopoly ..	31·2	29·3	40	30	2,491	2,036	63	68	4·0	3·5
24 Vizagapatam ..	31·3	25·6	32	43	1,712	2,785	54	65	2·0	4·7
Total ..	29·2	29·7	932	865	69,174	6,6239	74	77	6·0	6·4

ANNEXURE K.—Epidemic diseases.

Serial number and name of District Board.	Death rate per mille.		Cholera mortality.		Smallpox mortality.		Plague mortality.	
	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.	1944–45.	1945–46.
1 Anantapur	24·2	23·3	368	108	188	49	124	58
2 Arcot, North	31·4	21·9	1,284	113	1,600	465	17	4
3 Arcot, South	29·2	19·5	181	38	2,615	1,274	17	16
4 Bellary	24·9	18·5	48	167	31	45	..	4
5 Chingleput	28·8	21·9	423	45	500	759	..	..
6 Chittoor	22·1	20·4	508	119	269	571	32	96
7 Coimbatore	21·1	19·0	924	46	349	378	1,055	1,383
8 Cuddapah	23·5	19·3	717	596	141	154	..	..
9 Godavari, East ..	25·4	24·0	829	565	870	783	..	..
10 Godavari, West ..	24·1	26·3	229	861	287	695	..	1
11 Guntur	25·5	23·3	52	1,282	1,299	1,935	..	..
12 Kanara, South ..	25·3	22·0	139	3	323	254	18	1
13 Kistna	23·4	21·0	112	715	435	280	..	4
14 Kurnool	26·4	25·6	560	989	476	204	..	..
15 Madura	25·7	19·5	229	..	321	418	5	1
16 Malabar	20·0	18·0	44	..	850	974	20	7
17 Nellore	20·6	19·9	131	982	540	582	..	..
18 Nilgiris, The	23·9	22·9	22	..	60	25	29	93
19 Ramnad	20·3	17·4	250	2	233	610	1	..
20 Salem	19·6	19·8	997	154	1,142	997	163	186
21 Tanjore	21·9	20·2	109	37	2,975	2,587	..	..
22 Tinnevelly	25·9	22·3	4	..	473	218	..	..
23 Trichinopoly	26·5	23·9	567	38	343	674	..	..
24 Vizagapatam	32·3	19·5	4,011	193	1,735	849	..	..
Total ..	24·9	20·8	12,738	7,053	18,055	15,780	1,481	1,854

ANNEXURE L.—Vaccination.

Serial number and name of District Board.	Vaccination (primary and secondary). Number of successful operations.			Rate per mille of the population.			Revaccination successful.		
	1944–45.	1945–46.	Difference.	1944–45.	1945–46.	Difference.	1944–45.	1945–46.	Difference.
1 Anantapur ..	29,736	29,383	— 353	26·7	26·3	— 0·4	11,710	6,714	— 4,996
2 Arcot, North ..	39,921	45,459	+ 5,538	16·8	19·1	+ 2·3	20,726	20,458	— 268
3 Arcot, South ..	49,853	41,261	— 8,592	20·0	16·1	— 3·9	27,847	23,901	— 3,946
4 Bellary ..	24,157	24,890	+ 733	25·9	26·7	+ 0·8	10,132	7,528	— 2,604
5 Chingleput ..	26,737	22,867	— 3,870	15·8	13·5	— 2·3	14,446	10,506	— 3,940
6 Chittoor ..	31,873	28,785	— 3,088	20·1	18·2	— 1·9	16,179	20,013	+ 3,834
7 Coimbatore ..	62,501	47,391	— 15,110	24·6	18·6	— 6·0	18,480	28,087	+ 9,607
8 Cuddapah ..	22,316	21,217	— 1,099	22·3	21·2	— 1·1	7,419	9,809	+ 2,390
9 Godavari, East ..	34,268	42,267	+ 7,999	17·2	21·2	+ 4·0	29,027	24,537	— 4,490
10 Godavari, West	30,888	16,265	— 14,623	23·8	12·6	— 11·2	15,353	7,461	— 7,892
11 Guntur ..	30,983	24,684	— 6,299	14·7	11·2	— 3·5	16,635	11,709	— 4,926
12 Kanara, South ..	34,613	28,802	— 5,811	24·3	20·2	— 4·1	16,778	18,841	+ 2,063
13 Kistna ..	28,989	24,742	— 4,247	22·7	19·4	— 3·3	18,130	12,389	— 5,741
14 Kurnool ..	10,191	No information		9·5	No information.		3,852	No information.	
15 Madura ..	51,163	47,078	— 4,085	24·8	22·8	— 2·0	35,537	42,553	+ 7,016
16 Malabar ..	52,927	62,264	+ 9,337	14·5	17·1	+ 2·6	38,941	53,648	+ 14,707
17 Nellore ..	25,575	25,642	+ 67	16·4	16·4		10,224	8,701	— 1,523
18 Nilgiris, The ..	4,059	3,447	— 612	25·2	21·4	— 3·8	2,794	2,756	— 38
19 Ramnad ..	54,895	29,660	— 25,235	30·6	16·5	— 14·1	21,697	47,528	+ 25,831
20 Salem	42,799	21,975	— 20,824	15·6	8·0	— 7·6	15,394	21,041	+ 5,647
21 Tanjore ..	20,913	35,585	+ 14,672	9·1	15·5	+ 6·4	11,512	17,189	+ 5,677
22 Tinnevelly ..	43,215	32,545	— 10,670	20·8	15·7	— 5·1	20,568	18,531	— 2,037
23 Trichinopoly ..	44,835	39,976	— 4,859	22·6	20·2	— 2·4	21,439	31,560	+ 10,121
24 Vizagapatam ..	61,100	57,589	— 3,511	16·7	15·7	— 1·0	49,012	40,885	— 8,127
Total ..	858,507	753,774	— 94,542	19·1	16·8	— 2·3	453,832	486,345	+ 36,365

ANNEXURE M.—Markets, cart-stands and slaughter-houses.

Serial number and name of District Board.	Markets.		Cart-stands.		Slaughter-houses.	
	Public.	Private.	Public.	Private.	Public.	Private.
1 Anantapur	27	..	16	..	15	..
2 Arcot, North	67	7	16	7	15	..
3 Arcot, South	35	86	24	6	12	..
4 Bellary	42	..	14	..	13	..
5 Chingleput	26	36	32	1	16	1
6 Chittoor	90	11	10	1	9	..
7 Coimbatore	165	5	12	11	20	..
8 Cuddapah	15	..	5	..	4	..
9 Godavari, East	76	..	93	..	19	..
10 Godavari, West	59	..	33	..	8	..
11 Guntur	18	..	24	..	15	1
12 Kanara, South	32	2	11	..	1	..
13 Kistna	12	..	7	..	8	..
14 Kurnool	19	..	21	..	13	..
15 Madura	76	24	12	43	22	2
16 Malabar	86	118	17	4	6	..
17 Nellore	13	1	21	..	2	..
18 Nilgiris, The	11	3	7	..	9	..
19 Ramnad	39	66	16	40	20	3
20 Salem	157	17	37	1	25	..
21 Tanjore	36	63	20	5	17	11
22 Tinnevelly	50	46	10	51	16	28
23 Trichinopoly	83	13	14	8	14	..
24 Vizagapatam	83	34	50	1	14	..
Total ..	1,317	482	522	179	313	46

ANNEXURE N.—Avenues.

Serial number and name of District Board.	Total mileage roads.	Length in mile of road avenue.	Percentage of column (3) to column (2).	Receipts from avenues.	Expenditure incurred in the planting and maintenance of avenues.	Percentage of column (6) to column (5).	Average receipts per road mile.	Average receipts per mile of avenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				RS.	RS.		RS. A. P.	RS. A. P.
1 Anantapur	1,057⅝	496½	46·95	5,144	3,024	58·78	4 13 10	10 5 9
2 Arcot, North	1,296⅝	897	69·2	58,414	1,925	3·3	45 1 1	65 1 11
3 Arcot, South	2,077	857⅝	41·3	42,801	7,116	16·6	20 9 9	49 14 8
4 Bellary	1,025	452	44·1	1,089	..	..	1 1 0	2 6 6
5 Chingleput	1,007	382½	37·9	8,294	1,048	12·6	8 3 9	21 10 11
6 Chittoor	1,208	577-3-18	47·8	8,265	2,050	24·8	6 13 5	14 5 0
7 Coimbatore	2,676½	1,189⅞	44·45	12,040	3,093	25·7	4 7 11	10 1 11
8 Cuddapah	860⅝	469⅝	54·6	4,862	3,705	76·2	5 10 4	10 5 7
9 Godavari, East	1,325¼	719-3/8	54·3	31,410	..	..	23 11 2	43 11 7
10 Godavari, West	90 ¼	570½	63·0	29,032	3,057	10·3	32 0 11	50 14 2
11 Guntur	1,690	783	46·3	48,395	12,895	26·6	28 10 9	61 12 10
12 Kanara, South	1,422¾	665-5/8	46·8	3,858	..	..	2 11 4	5 12 8
13 Kistna	1,061¾	272	25·6	21,682	2,350	1·1	20 6 8	79 11 9
14 Kurnool	1,157¾	171½	14·8	5,928	1,529	25·8	5 1 11	34 9 0
15 Madura	1,233⅞	645	52·3	33,295	6,675	20·0	26 15 9	51 9 11
16 Malabar	1,362¼	742	53·5	29,237	3,617	12·4	21 7 4	39 6 7
17 Nellore	1,193 5 8	545½	45·7	7,698	7,600	98·6	6 7 2	14 1 9
18 Nilgiris, The	445¾	..	..	..	..	..	..	..
19 Ramnad	1,082-5/8	687	63·4	26,872	5,762	21·4	24 13 10	39 1 10
20 Salem	1,860⅞	1,088	58·5	55,706	2,635	4·7	29 14 11	51 3 2
21 Tanjore	2,621½	1,284⅞	49·01	32,895	6,439	19·6	12 8 9	25 9 7
22 Tinnevelly	1,257¼	699⅛	55·6	35,682	12,129	33·9	28 6 1	51 0 7
23 Trichinopoly	1.182¼	740-3/8	62·6	34.545	2,076	6·0	29 3 5	46 10 6
24 Vizagapatam	1,272¼	1,240	97·4	12,284	5,362	43·65	9 10 5	9 14 6
Total ..	32,284	16,176	50·1	5,49,428	94,087	17·1	17 0 4	33 15 5

ANNEXURE O.—Loans and advances.

Purpose, etc. of loan.	Amount outstanding on the 31st March 1945.		Transactions during 1945-46.			Closing balance.	
	Government.	Public.	Borrowed.	Repaid.	Amount of interest paid.	Government.	Public.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
ANANTAPUR DISTRICT BOARD.							
1 Consolidated loans—Rs. 59,063 at 4¾ per cent—Memo. No. 6545/62-Finance, Exp., dated 29th May 1934.	33,411	..	..	3,056	1,551	30,355	..
2 Advance to cover deficit to defunct Dharmavaram Taluk Board—Rs. 2,000 at 4¾ per cent—G.O. No. 1310, L. & M., dated 17th March 1934.	1,155	..	..	104	54	1,051	..
3 Construction of a bridge at Madakasira-Kondikonda Road—Rs. 40,000 at 3¼ per cent—G.O. No. 217, L.S.G., dated 16th January 1937.	26,982	..	..	1,874	877	25,108	..
4 Construction of a bridge across the Pennar river near Tadpatri—Rs. 1,65,000 at 3¾ per cent—G.O. No. 2278, L.A., dated 20th July 1943.	1,00,000	..	..	..	..	1,00,000	..
NORTH ARCOT DISTRICT BOARD.							
1 Construction of Elementary school buildings—Rs. 3,400 at 5½ per cent—G.O. No. 2661, L. & M., dated 13th May 1929. *Vide* also Memo. No. 4545, Finance, Exp., dated 28th May 1934.	1,295	..	..	120	60	1,175	..
2 Construction of a causeway—Rs. 10,000 at 4¾ per cent—G.O. No. 157, L. & M., dated 8th January 1934.	5,749	..	..	525	267	5,224	..
3 Communications—Rs. 41,570 at 3½ per cent—G.O. No. 3676, L. & M., dated 10th September 1935.	23,035	..	..	2,119	806	20,916	..
4 Construction of a causeway across the Cheyyar—Rs. 40,000 at 3¼ per cent—G.O. No. 913, L.S.G., dated 6th March 1937.	26,982	..	..	26,982	458	..	..
5 Advance to cover deficit—Rs. 40,000 at 3¾ per cent—G.O. No. 2552, E. & P.H., dated 28th October 1937.	13,584	..	..	4,361	509	9,223	..
6 Advance to pay arrear salaries of teachers—Rs. 1,00,000 at 3¾ per cent—G.O. No. 882, Education, dated 16th April 1938.	44,460	..	..	10,508	1,667	33,952	..
7 Advance to cover deficit—Rs. 20,000 at 3¾ per cent,—G.O. No. 3590, L.A., dated 14th September 1939.	..	..	..	..	..	..	..
8 Acquisition of certain private markets—Rs. 10,000 at 4 per cent—G.O. No. 3451, L.A., dated 16th December 1941.	8,951	..	..	377	359	8,574	..
9 Construction of a causeway across the Cheyyar river—Rs. 38,750 at 4 per cent—G.O. No. 3446, L.A., dated 16th December 1941.	34,689	..	..	16,935	2,611	17,754	..
10 Advance—Rs. 20,000 at 4½ per cent—G.O. No. 124, Education, dated 26th January 1942.	8,503	..	..	4,163	361	4,340	..
11 Widening tank bunds—Rs. 15,000 at 3¾ per cent—G.O. No. 747, L.A., dated 7th November 1943.	13,948	..	..	556	523	13,392	..
SOUTH ARCOT DISTRICT BOARD.							
1 Consolidated loan—Rs. 21,489 at 4¾ per cent—Memo. No. 6545-Exp., Finance, dated 28th May 1934.	12,164	..	..	1,111	565	11,053	..
2 Advance to cover deficit—Rs. 10,000 at 4¾ per cent to defunct Tindivanam Taluk Board in G.O. No. 5079, L.& M., dated 6th December 1933.	5,748	..	..	525	267	5,223	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945.		Transactions during 1945-46.			Closing balance.	
	Govern-ment.	Public.	Borrowed.	Repaid.	Amount of interest paid.	Govern-ment.	Public.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SOUTH ARCOT DISTRICT BOARD—*cont.*							
3 Advance to cover deficit—Rs. 15,000 at 4¾ per cent to defunct Villupuram Taluk Board—G.O. No. 5079, L. & M., dated 6th December 193?.	8,622	..	..	787	400	7,835	..
4 Advance to cover deficit—Rs. 10,000 at 4¾ per cent to defunct Gingee Taluk Board.	5,749	..	..	526	267	5,223	..
BELLARY DISTRICT BOARD.							
1 Consolidated loan—Rs. 38,229 at 4¾ per cent—Memo. No. 6545-Exp.-62, Finance, dated 28th May 1934.	21,634	..	..	1,978	1,004	19,656	..
2 Construction of bridges—Rs. 25,000 at 3¾ per cent—G.O. No. 324, L. & M., dated 28th January 1935.	14,776	..	..	1,245	554	13,531	..
3 Advance to meet arrear salaries of teachers—Rs. 25,000 at 3¾ per cent—G.O. No. 4174, L. & M., dated 20th September 1934, and G.O. No. 683, L. & M., dated 20th February 1936.	..	..	..	..	..	..	..
4 Advance to defunct Rayadrug Taluk Board to meet arrear salaries of teachers—Rs. 12,000 at 4¾ per cent—G.O. No. 2469, L. & M., dated 8th June 1933.	6,903	..	..	629	321	6,274	..
5 Construction of a bridge—Rs. 25,850 at 3½ per cent G.O. No. 161, L. & M., dated 15th June 1936.	15,710	..	..	1,269	550	14,441	..
6 Construction of office building—Rs. 27,500 at 3½ per cent—G.O. No. 1063, L.S.G., dated 16th March 1937.	18,553	..	..	1,288	603	17,265	..
7 Advance to cover deficit—Rs. 23,900 at 3½ per cent—G.O. No. 4833, L.S.G., dated 7th November 1936.	5,407	..	..	2,662	176	2,745	..
8 Construction of office building—G.O. No. 1019, L.A., dated 15th March 1939.	7,682	..	..	436	269	7,246	..
9 Advance to meet cost of flood damage repairs—Rs. 10,000 at 4½ per cent—G.O. No. 4220, L.A., dated 12th December 1940.	2,170	..	..	2,170	92	..	..
CHINGLEPUT DISTRICT BOARD.							
1 Consolidated loan Rs. 5,44,740 at 4¾ per cent—Memo. No. 6545-Exp., Finance, dated 28th May 1934.	3,08,266	..	..	28,180	14,312	2,80,086	..
2 Advance to cover deficit—Rs. 1,01,162 at 4¾ per cent,—Memo. No. 6545-Exp., Finance, dated 28th May 1934.	57,234	..	..	5,235	2,657	51,999	..
3 Sembiam Panchayat Board consolidated loan—Rs. 77,738 at 4¾ per cent—Memo. No. 6545-Exp., Finance, dated 28th May 1934.	43,990	..	..	4,022	2,042	39,968	..
4 Tiruvottiyur Panchayat Board Electrification Scheme—Rs. 20,000 at 4¾ per cent—G.O. No. 1483, L. & M., dated 23rd March 1934.	11,497	..	..	1,051	534	10,446	..
5 Alandur Panchayat Board Electrification Scheme—Rs. 55,000 at 3¾ per cent—G.O. No. 4299, L. & M., dated 27th September 1934.	32,505	..	..	2,739	1,219	29,766	..
6 Villivakkam Panchayat Board Electrification Scheme—Rs. 25,000 at 3½ per cent G.O. No. 3219, L. & M., dated 8th August 1935.	15,834	..	..	1,205	554	14,629	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945.		Transactions during 1945-46.			Closing balance.	
	Government.	Public.	Borrowed.	Repaid.	Amount of interest paid.	Government.	Public.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CHINGLEPUT DISTRICT BOARD—*cont.*							
7 Tiruvallur Panchayat Board Electrification Scheme—Rs. 75,000 at 3½ per cent—G.O. No. 4818, L. & M., dated 1st November 1935.	47,503	..	..	3,615	1,663	43,888	..
8 Sembiam Panchayat Board Electrification Scheme—Rs. 22,000 at 3½ per cent—G.O. No. 5228, L. & M., dated 18th December 1935.	13,933	..	..	1,060	488	12,873	..
9 Sembiam Panchayat Board Water Supply Scheme—Rs. 5,000 at 3½ per cent—G.O. No. 618, P.H., dated 8th March 1937.	4,098	..	..	130	133	3,968	..
10 Sembiam Panchayat Board Water Supply Scheme—Rs. 12,500 at 3½ per cent—G.O. No. 1046, P.H., dated 14th March 1938.	10,614	..	..	309	372	10,305	..
11 Villivakkam Panchayat Board Electrification Scheme—Rs. 10,000 at 3½ per cent—G.O. No. 4496, L.A., dated 2nd December 1937.	7,246	..	..	450	254	6,796	..
12 Tiruvallur Panchayat Board Water Supply Scheme—Rs. 40,000 at 3½ per cent—G.O.—No. 457, P.H., dated 7th February 1939.	30,738	..	..	1,738	1,076	29,000	..
13 Tiruvallur Panchayat Board Electrification Scheme—Rs. 25,000 at 3½ per cent—G.O. No. 3927, L.A., dated 4th October 1939.	19,210	..	..	1,087	672	18,123	..
14 Sembiam Panchayat Board Water Supply Scheme—Rs. 26,000—G.O. No. 1062, P.H., dated 18th March 1939.	22,873	..	..	625	801	22,248	..
15 Sembiam Panchayat Board Water Supply Scheme—Rs. 32,650 at 3½ per cent—G.O. No. 917, P.H., dated 16th March 1940.	29,260	..	..	751	1,024	28,509	..
16 Tiruvallur Panchayat Board Water Supply Scheme—Rs. 23,300 at 3½ per cent—G.O. No. 1083, P.H., dated 16th March 1940.	18,885	..	..	979	661	17,906	..
17 Sembiam Panchayat Board Water Supply Scheme—Rs. 10,660 at 4 per cent—G.O. No. 4571, P.H., dated 30th September 1940.	9,855	..	..	222	394	9,633	..
18 Perunagar causeway Payment of one-fourth share to the North Arcot District Board—Rs. 42,350 at 3½ per cent—G.O. No. 1514, L.A., dated 6th July 1944.	42,350	..	..	3,610	1,482	38,740	..
CHITTOOR DISTRICT BOARD.							
1 Consolidated loan—Rs. 6,27,163 at 4¾ per cent—Memo. No. 6545, Finance (Expenditure), dated 28th May 1934.	3,54,901	..	..	32,446	16,477	3,22,455	..
2 Village Communications—Rs. 40,000 at 4¾ per cent—G.O. No. 3814, L. & M., dated 16th September 1933.	22,993	..	..	2,100	1,068	20,893	..
3 Advances to cover deficit—Rs. 1,04,950 at 4¾ per cent, consolidated in Memo. No. 6545, Finance (Expenditure), dated 25th May 1934.	59,399	..	..	5,429	2,758	53,970	..
4 Metalling and extending road—Rs. 10,000 at 4 per cent—G.O. No. 2621, L.A., dated 23rd September 1941.	7,400	..	..	937	296	6,463	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945. Govern-ment.	Public.	Transactions during 1945-46. Borrowed.	Repaid.	Amount of interest paid.	Closing balance. Govern-ment.	Public.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CHITTOOR DISTRICT BOARD—*cont.*							
5 Metalling and extending Kala-hasti-Mithakandigai road—Rs. 2,000 at 3½ per cent—G.O. No. 1996, L.A., dated 12th September 1944.	2,000	..	..	170	70	1,830	..
COIMBATORE DISTRICT BOARD.							
1 Kollegal Panchayat Board—Electric lighting scheme—Rs. 80,000 from District Board—G.O. No. 2086, L. & M., dated 31st May 1935 and G.O. No. 125, L. & M., dated 10th January 1936.	..	76,707	..	3,359	1,534	..	73,348
2 Loans for market improvements—Rs. 97,600 at 3½ per cent—G.O. No. 772, L.A., dated 29th February 1940.	79,094	..	..	4,099	2,768	74,995	..
3 Kollegal Panchayat Board—Rs. 16,000 at 4 per cent—G.O. No. 512, L.A., dated 27th February 1941.	13,719	..	..	628	549	13,091	..
4 Advance to meet repayment of excess grants—Rs. 53,000 at 4½ per cent—G.O. No. 1444, L.A., dated 25th April 1940.	11,500	..	..	11,500	489	..	..
5 G.O. No. 1624, Education, dated 17th October 1941—Rs. 50,000 at 4 per cent.	37,117	..	..	4,665	1,615	32,452	..
CUDDAPAH DISTRICT BOARD.							
1 Consolidated loans—Rs. 29,952 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	16,955	..	..	1,549	787	15,406	..
EAST GODAVARI DISTRICT BOARD.							
1 Construction of a bridge—Rs. 9,000 at 3½ per cent—G.O. No. 300, L. & M., dated 24th January 1936.	5,702	..	..	433	200	5,269	..
2 Consolidated loans—Rs. 39,654 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	22,428	..	..	2,053	1,041	20,375	..
WEST GODAVARI DISTRICT BOARD.							
Advance to cover deficit—Rs. 11,448 at 4¾ per cent consolidated in Memorandum No. 6545, Finance (Expenditure), dated 29th May 1934.	6,492	..	..	590	301	5,902	..
GUNTUR DISTRICT BOARD.							
G.O. No. 1937, Education, dated 5th December 1941.	27,634	..	..	13,528	1,174	14,106	..
KANARA, SOUTH, DISTRICT BOARD.							
1 Advance to cover deficit—Rs. 40,000 at 3¾ per cent—G.O. No. 1117, E. & P.H., dated 25th May 1937.	13,584	..	..	4,361	509	9,223	..
2 Advance to cover deficit—Rs. 10,157 at 4¾ per cent consolidated in Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	5,752	..	..	525	267	5,227	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945.		Transactions during 1945–46.			Closing balance.	
	Government.	Public.	Borrowed.	Repaid.	Amount of interest paid.	Government.	Public.
	RS.			RS.	RS.	RS.	
KISTNA DISTRICT BOARD—*Nil.*							
KURNOOL DISTRICT BOARD.							
Advance to pay outstanding liabilities—Rs. 20,000 at 4¾ per cent—Sanctioned to the defunct Markapur Taluk Board—G.O. No. 984, L. & M., dated 28th February 1934.	11,497	..	..	1,051	534	10,446	..
MADURA DISTRICT BOARD.							
1 Consolidated loans—Rs. 4,19,940 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	2,37,629	..	..	21,726	11,032	2,15,903	..
2 Advance to cover deficit—Rs. 1,40,000 at 3½ per cent—G.Os. No. 1093, L. & M., dated 22nd March 1932 and No. 2741, L. & M., dated 11th July 1935.	58,107	..	..	5,312	2,698	52,795	..
3 Nilakkottai Panchayat Board—Construction of a market—Rs. 7,500 at 5½ per cent—G.O. No. 3327, L. & M., dated 15th September 1925 and Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	1,041	..	..	96	48	945	..
4 Bathagundu Panchayat Board—Rs. 18,000 at 4 per cent—Water-supply scheme—G.O. No. 4244, P.H., dated 13th September 1940.	16,637	..	..	376	666	16,261	..
MALABAR DISTRICT BOARD.							
1 Consolidated loans—Rs. 5,13,849 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	2,89,041	..	..	26,675	13,407	2,62,366	..
2 Construction of Puttur bridge—Rs. 19,000 at 3¼ per cent—G.O. No. 997, L. S. G., dated 12th March 1937.	12,814	..	..	891	416	11,923	..
3 Construction of High School buildings—Rs. 18,300 at 3½ per cent—G.O. No. 2640, E. & P.H., dated 6th November 1937.	11,436	..	..	887	400	10,549	..
4 Construction of Puttur bridge near Kottakkal—Rs. 9,365—G.O. No. 214, L.A., dated 18th January 1939.	7,196	..	..	408	252	6,788	..
5 Advance to cover deficit in the Elementary Education Fund—Rs. 1,80,000 at 4¾ per cent—G.O. No. 844, Education, dated 21st June 1941.	1,33,627	..	..	16,790	5,679	1,16,837	..
6 Advance to cover deficit—Rs. 2,28,821 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	1,29,503	..	..	11,835	6,013	1,17,668	..
NELLORE DISTRICT BOARD *Nil.*							
NILGIRI DISTRICT BOARD.							
Advance to cover deficit—Rs. 52,000 at 3½ per cent G.O. No. 3703, L. & M., dated 12th September 1935.	6,036	..	..	6,036	211	..	..
RAMNAD DISTRICT BOARD.							
1 Consolidated loans—Rs. 1,46,392 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	82,832	..	..	7,574	3,846	75,256	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945. Government.	Public.	Transactions during 1945-46. Borrowed.	Repaid.	Amount of interest paid.	Closing balance. Government.	Public.
	RS.			RS.	RS.	RS.	
RAMNAD DISTRICT BOARD—*cont.*							
2 Advance to refund excess, land cess and education cess—Rs. 22,500 at 4¾ per cent—G.O. No. 656, L. & M., dated 8th February 1934.	12,934	..	..	1,182	601	11,752	..
3 Advance to refund excess, land cess —Rs. 40,000 at 4¾ per cent—G.O. No. 4758, L. & M., dated 16th November 1930.	22,993	..	..	2,100	1,068	20,893	..
4 Rameswaram Panchayat Board Electric Lighting Scheme—Rs. 30,000 at 3¼ per cent—G.O. No. 927, L. S. G., dated 6th March 1937.	20,239	..	..	1,405	658	18,834	..
5 Rameswaram Panchayat Board—Advance to cover deficit—Rs. 5,000 at 4½ per cent—G.O. No. 515, L.A., dated 27th February 1941.	1,000	..	..	1,000	43	..	..
6 Advance to cover deficit—Rs. 57,700 at 4¼ per cent—G.O. No. 1624, Education, dated 17th October 1941.	24,559	..	..	12,024	1,044	12,535	..
SALEM DISTRICT BOARD.							
Medical relief—To the defunct Salem Taluk Board—Rs. 6,100 at 5¼ per cent—G.O. No. 2288, P.H., dated 16th November 1927 and Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	2,760	..	..	250	128	2,510	..
TANJORE DISTRICT BOARD.							
1 Consolidated loans—Rs. 2,23,927 at 4¾ per cent Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	1,24,261	..	..	12,266	5,758	1,11,995	..
2 Roads and bridges—Rs. 7,000 at 4¾ per cent G.O. No. 5220, L. & M., dated 13th December 1933.	4,029	..	..	367	187	3,662	..
3 Construction of a bridge—Rs. 19,200 at 3¾ per cent—G.O. No. 2118, L. & M., dated 2nd May 1934.	9,956	..	..	1,009	373	8,947	..
4 School buildings—Rs. 1,04,800 at 3¼ per cent—G.Os. No. 2434, Education, dated 12th November 1936 and No. 530 Edn., dated 12th March 1937.	17,605 21,033	.. ..	.. ..	1,663 1,993	572 684	15,942 19,040	.. ..
5 Consolidated loan—Rs. 4,64,831 —Memorandum No. 46135-1-B, L. & M., dated 2nd November 1935.	2,54,300	..	..	25,636	11,778	2,28,664	..
6 Roads and bridges—Rs. 7,000 at 4¾ per cent—G.O. No. 2835, L. & M., dated 14th July 1933.	4,029	..	..	367	187	3,662	..
7 Roads and bridges—Rs. 5,400 at 4¾ per cent—G.O. No. 4309, L. & M., dated 19th October 1933.	3,099	..	..	284	144	2,815	..
8 Formation of roads in the Cauvery-Mettur Project area—Rs. 1,00,000 at 3¾ per cent—G.O. No. 3146, L & M., dated 6th July 1934.	59,103	..	..	4,980	2,216	54,123	..
9 Construction of bridges and culverts in the Cauvery-Mettur Project area—Rs. 30,000 at 3¼ per cent—G.O. No. 629, L.S.G., dated 12th February 1937.	20,239	..	..	1,405	658	18,834	..
10 Culverts, etc.—Rs. 50,000 at 3¼ per cent—G.O. No. 4671, L.A., dated 16th October 1937.	36,246	..	..	2,249	1,269	33,997	..

ANNEXURE O.—Loans and advances—*cont.*

Purpose, etc., of loan.	Amount outstanding on the 31st March 1945.		Transactions during 1945–46.			Closing balance.	
	Government.	Public.	Borrowed.	Repaid.	Amount of interest paid.	Government.	Public.
	RS.	RS.		RS.	RS.	RS.	RS.
TANJORE DISTRICT BOARD—*cont.*							
11 Bridge across the Senavasai—Rs. 10,000 at 3½ per cent—G.O. No. 4836, L. A., dated 5th December 1938.	7,682	..	..	436	269	7,246	..
12 Rs. 43,300 at 4 per cent—G.O. No. 1509, E. & P.H., dated 21st October 1942.	40,334	..	..	1,573	1,613	38,761	..
TINNEVELLY DISTRICT BOARD.							
1 Railway loans consolidated—Rs. 12,11,312 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	6,85,469	..	..	62,663	31,824	6,22,806	..
2 Consolidated loans—Rs. 71,193 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	40,308	..	..	3,681	1,871	36,627	..
3 Purchase of steam road-roller—Rs. 12,000 at 3½ per cent—G.O. No. 5057, L. S. G., dated 20th November 1936.	7,141	..	..	593	232	6,548	..
4 Melapalayam Panchayat Board—Advance—Rs. 6,000 at 3½ per cent—G.Os. No. 4790, L. S. G., dated 31st October 1936 and No. 378, L.S.G., dated 28th January 1937.	1,129	..	..	557	87	572	..
5 Construction of a bridge across the Tambraparni—Rs. 15,000—G.O. No. 972, L.A., dated 10th March 1939.	11,528	..	..	651	404	10,877	..
6 Construction of a bridge—Rs. 10,000 at 3½ per cent—G.O. No. 3630, L.A., dated 18th September 1939.	8,102	..	..	421	284	7,681	..
7 Construction of a bridge across the Tambraparni near Muruppanad—Rs. 80,000 at 4 per cent—G.O. No. 3334, L.A., dated 19th September 1930.	68,594	..	..	3,142	2,744	65,452	..
TRICHINOPOLY DISTRICT BOARD.							
Consolidated loans—Rs. 1,13,387 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	11,168	..	..	1,021	519	10,147	..
VIZAGAPATAM DISTRICT BOARD.							
1 Consolidated loan—Rs. 1,13,387 at 4¾ per cent—Memorandum No. 6545, Finance (Expenditure), dated 28th May 1934.	51,868	..	..	4,744	2,408	47,124	..
2 Ichapur Panchayat Board market construction—Rs. 5,000 at 3¾ per cent—G.O. No. 4490, L. & M., dated 19th October 1934.	2,953	..	..	249	111	2,704	..
3 Palkonda Panchayat Board—Rs. 4,000 at 3½ per cent—G.O. No. 4460, L.A., dated 27th November 1938.	1,105	..	..	543	39	562	..
Total ..	44,53,585	76,707	..	4,81,797	1,92,332	39,75,147	73,348

ANNEXURE P.—Prosecutions.

Name of district.	Number of presidents of panchayat boards prosecuted during the year.	Result of prosecution.
Chingleput	1	Convicted under Section 409, I.P.C. and sentenced to pay a fine of Rs. 100.
Vizagapatam	1	Convicted for 2 years rigorous imprisonment.

STATEMENT I.—Statement showing the constitution of the district boards in the Madras Presidency during the year 1945–46.

Serial number and name of District Board.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about President.				Number of members on 31st March 1946.								Sanctioned strength.			
				Elected non-official.	Elected official.	Nominated non-officials.	Nominated officials.	Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians	Ex-officio.	Nominated.	Elected.	Total.
1 Anantapur	The Madras Local Boards Act, 1920.	6,719	1,115,704	1	..	..	..	..	28	..	28	..	28	..	28	..	28	..	28
2 Arcot, North		4,649	2,374,455	1	..	..	..	..	34	..	34	..	34	..	34	..	35	..	35
3 Arcot, South		4,207	2,498,0 0	1	..	..	..	..	..	52	52		52	1	51	..	..	52	52
4 Bellary		5,713	933,633	1	..	..	..	..	..	48	48	..	48	..	48	..	..	48	48
5 Chinglepet		3,071	1,690,144	1	..	..	..	..	24	..	24	..	24	..	24	..	24	..	24
6 Chittoor		5,901	1,584,417	1	..	..	..	..	26	..	26	..	26	..	26	..	26	..	26
7 Coimbatore		7,085	2,543,069	1	..	..	..	..	..	52	52	..	52	1	51	..	..	52	52
8 Cuddapah		5,892	1,001,300	1	..	..	..	..	26	..	26	..	26	..	26	..	27	..	27
9 Godavari, East ..		2,507	1,991,324	1	..	..	..	..	30	..	30	..	30	1	29	..	30	..	30
10 Godavari, West ..		2,427	1,295,308	1	..	..	..	..	25	..	25	..	25	..	25	..	25	..	25
11 Guntur		5,757	2,114,217	1	..	..	..	..	34	..	34	..	34	..	34	..	34	..	34
12 Kanara, South ..		4,021	1,424,404	1	..	..	..	..	..	43	43	..	43	..	43	..	..	44	44
13 Kistna		3,547	1,275,045	1	..	..	..	..	31	..	31	..	31	1	30	..	33	..	33
14 Kurnool		7,580	1,075,114	1	..	..	..	..	24	..	24	..	24	..	24	..	24	..	24
15 Madura		4,907	2,062,435	1	..	..	..	..	28	..	28	..	28	1	27	..	30	..	30
16 Malabar		5,758	3,650,624	1	..	..	..	..	27	..	27	..	27	1	26	..	29	..	29
17 Nellore		7,948	1,560,711	1	..	..	..	..	35	..	35	..	35	..	35	..	36	..	36
18 Nilgiris, The		982	161,076	1	..	..	..	..	..	32	32	..	32	4	28	..	..	32	32
19 Ramnad		4,820	1,794,304	1	..	..	..	..	28	..	28	..	28	..	28	..	29	..	29
20 Salem		6,965	2,739,524	1	..	..	..	..	..	52	52	..	52	1	51	..	..	52	52
21 Tanjore		3,727	2,296,495	1	..	..	..	..	..	52	52	..	52	..	52	..	..	52	52
22 Tinnevelly		4,316	2,077,286	1	..	..	..	..	23	..	23	..	23	..	23	..	26	..	26
23 Trichinopoly		4,303	1,980,274	1	..	..	..	..	..	51	51	..	51	1	50	..	..	52	52
24 Vizagapatam		6,199	3,662,540	1	..	..	..	..	35	..	35	..	35	1	34	..	38	..	38
Total ..	..	119,001	4,4901,483	24	..	..	..	..	458	382	840	..	840	13	827	..	474	384	858

STATEMENT I-A.—Meetings of District Boards, 1945-46.

Serial number and name of District Board.	Number of meetings: Held.	Number of meetings: Adjourned for want of quorum.	Number of meetings: Adjourned for want of time or other reasons.	Average percentage of members present at each meeting to sanctioned strength.
1 Anantapur	11	..	..	70·00
2 Arcot, North	16	..	..	82·00
3 Arcot, South	19	..	..	64·00
4 Bellary	9	..	..	68·00
5 Chingleput	13	..	..	86·00
6 Chittoor	16	..	..	73·00
7 Coimbatore	20	..	..	69·00
8 Cuddapah	11	..	..	68·00
9 Godavari, East	21	1	1	63·00
10 Godavari, West	17	..	..	69·00
11 Guntur	18	..	..	70·00
12 Kanara, South	11	..	..	80·00
13 Kistna	19	..	..	63·00
14 Kurnool	10	..	..	73·00
15 Madura	24	..	..	71·00
16 Malabar	10	..	1	78·00
17 Nellore	13	..	..	75·00
18 Nilgiris, The	13	..	..	80·00
19 Ramnad	12	..	..	71·00
20 Salem	15	..	1	72·00
21 Tanjore	10	..	..	75·00
22 Tinnevelly	14	..	..	71·00
23 Trichinopoly	17	..	2	74·00
24 Vizagapatam	13	..	..	63·00
Total ..	352	1	5	..

STATEMENT I-A.—Meetings of Panchayat Boards, 1945-46.

Serial number and name of district.	Number of meetings: Held.	Number of meetings: Adjourned for want of quorum.	Number of meetings: Adjourned for want of time or other reasons.	Average percentage of members present at each meeting to sanctioned strength.
1 Anantapur	172	19	2	58
2 Arcot, North	321	31	12	57
3 Arcot, South	203	16	3	58
4 Bellary	182	19	..	64
5 Chingleput	263	13	4	66
6 Chittoor	164	12	1	61
7 Coimbatore	319	30	3	53
8 Cuddapah	103	7	..	50
9 Godavari, East	341	14	3	60
10 Godavari, West	358	23	6	58
11 Guntur	377	33	3	51
12 Kanara, South	65	6	..	48
13 Kistna	168	19	1	60
14 Kurnool	153	19	5	63
15 Madura	432	17	1	66
16 Malabar	48	8	..	52
17 Nellore	174	23	10	52
18 Nilgiris, The	64	11	..	47
19 Ramnad	530	63	3	60
20 Salem	495	46	12	63
21 Tanjore	384	48	3	60
22 Tinnevelly	531	33	2	61
23 Trichinopoly	206	22	..	51
24 Vizagapatam	271	56	1	52
Total ..	6,324	588	75	..

STATEMENT I-A-1.—Statement showing the constitution of Major Panchayat Boards, during the year 1945-46.

Serial number and name of district.	Class of village authorities.	Act under which constituted.	Number of village authorities.	Population affected.	Particulars about President.				Number of members.				Sanctioned strength.
					Elected non-officials.	Elected officials.	Nominated non-officials.	Nominated officials.	Ex-officio.	Nominated.	Elected.	Total.	
1 Anantapur ..	Panchayat Boards.	The Madras Local Boards Act, 1920.	12	121,618	12	..	..	..	..	..	164	164	167
2 Arcot, North ..			17	218,250	16	..	..	..	..	..	219	219	236
3 Aroct, South ..			12	139,679	12	..	..	..	..	..	166	166	171
4 Bellary			12	93,194	12	..	..	..	..	..	137	137	137
5 Chingleput ..			16	176,747	16	..	..	..	..	..	189	189	190
6 Chittoor			10	67,040	9	..	..	..	..	..	115	115	132
7 Coimbatore ..			20	179,827	20	..	..	..	..	..	231	231	253
8 Cuddapah ..			8	54,408	7	..	..	..	..	..	91	91	104
9 Godavari, East ..			22	197,541	22	..	..	..	..	..	251	251	314
10 Godavari, West..			21	190,360	18	..	..	..	..	..	187	187	238
11 Guntur			21	201,309	21	..	..	..	..	..	273	273	289
12 Kanara, South ..			4	42,537	4	..	..	..	..	..	56	56	64
13 Kistna			11	75,327	11	..	..	..	..	..	151	151	151
14 Kurnool			12	83,262	12	..	..	..	..	..	159	159	161
15 Madura			29	276,757	29	..	..	..	..	..	348	348	352
16 Malabar			3	44,712	3	..	..	..	..	..	28	28	44
17 Nellore			10	100,026	10	..	..	..	..	..	94	94	141
18 Nilgiris, The ..			3	16,916	3	..	..	..	..	..	38	38	38
19 Ramnad ..			28	258,948	28	..	..	..	..	..	353	353	362
20 Salem			27	273,452	26	..	..	..	..	..	320	320	333
21 Tanjore			22	178,451	21	..	..	..	..	..	310	310	333
22 Tinnevelly ..			30	387,191	30	..	..	..	..	..	402	402	422
23 Trichinopoly ..			12	104,612	12	..	..	..	..	..	161	161	168
24 Vizagapatam ..			13	164,530	13	..	..	..	..	..	179	179	185
Total ..			375	3,646,694	367	..	..	..	..	..	4,622	4,622	4,985

STATEMENT II.—Statement showing the revenue of the District Boards and Major Panchayat Boards in the Madras Presidency for 1945–46.

	Madras Presidency. 1944–45. RS.	Madras Presidency. 1945–46. RS.
Closing balance of last year	90,67,030	1,29,49,100
I. Land Revenue—		
Revenue due to canals	..	..
House tax	25,29,840	26,60.699
Fishery rents	2,01,369	2,12,308
Rent and produce of lands	1,66,953	7,4[illegible],486
Total	28,98,162	36.20,493
VI. Local rates—		
Local rates	1,52,68,519	1,97,27,516
Village Service Fund	..	..
Other receipts	20,158	1,30,954
Total	1,52,88,677	1,98,58,470
XII. Interest—		
For educational purposes	..	..
For medical purposes	2,768	2,625
For other purposes	18,14,498	15,89,829
On arrears of revenue	182	1,589
Total	18,17,448	15,94,043
XVI. Law and justice—		
Courts of Law—		
General fees, fines and forfeitures—		
Fines under Police Act	1,12,229	2,19,994
XVII. Police—		
Receipts under Cattle Trespass Act	..	..
Other items	..	..
Total	..	..
XIX. Education—		
(a) School fees—		
Training and special schools	..	..
High schools and Middle schools	20,16,818	23,11,602
Primary schools	11,775	12,287
Total	20,28,593	23,23,889

	Madras Presidency. 1944–45. RS.	Madras Presidency. 1945–46. RS.
XIX. Education—*cont.*		
(b) Endowments—		
Income from endowments	4,692	7,921
(c) Contributions—		
From Government	99,46,052	1,33,58,839
Other contributions	2,76,426	3,45,864
Total	1,02,27,170	1,37,12,624
(d) Miscellaneous—		
Sale-proceeds of books	..	..
Miscellaneous	1,95,039	2,28,189
Total	1,95,039	2,28,189
Grand total	1,24,50,802	1,62,64,702
XX. Medicine—		
Hospital and dispensary receipts	28,839	27,945
Medicines sold by Civil Surgeons	15,682	12,309
Income from endowments	..	..
Total	44,521	40,254
(a) Contributions—		
From Government	1,83,141	1,90,440
Other contributions	1,68,965	1,84,981
Total	3,52,106	3,75,421
(b) Miscellaneous—		
Sanitary fees and fines	1,13,684	1,39,259
Other receipts	3,94,518	4,78,632
Total	5,08,202	6,17,891
Grand total	8,60,308	9,93,312
XXI. Scientific and other minor departments—		
Botanical and other garden receipts	..	..
Veterinary receipts	..	..
Receipts on account of experimental cultivation	..	..
Horse fairs	..	..
Cattle fairs	..	..
Other exhibitions or fairs	..	..
Total	..	..

STATEMENT II.—Statement showing the revenue of the District Boards and Major Panchayat Boards in the Madras Presidency for 1945–46—*cont.*

	Madras Presidency. 1944–45. RS.	Madras Presidency. 1945–46. RS.
XXI. Scientific and other minor departments—*cont.*		
Miscellaneous	..	..
Contributions from Government	..	..
Other contributions	..	..
Total	..	..
XXII. Receipts in aid of superannuation and compassionate allowance—		
Contributions for pensions or gratuities	1,260	7,926
Total	1,260	7,926
XXIII. Stationery and Printing—		
Press receipts	..	..
XXIV. Miscellaneous—		
Sale of old stores and materials	..	..
Sale of nazul (escheated) buildings and lands	..	..
Rent of nazul (escheated) buildings and lands	..	..
Total	..	..
(a) Contributions—		
From Government	6,46,451	4,86,427
Other contributions	55,749	1,00,759
Total	7,02,200	5,87,186
(b) Rents—		
Choultries	81,484	92,729
Markets	16,15,926	18,96,621
Slaughter-houses	1,48,644	1,77,992
Cart-stands	2,10,113	2,64,707
Miscellaneous endowed institutions	..	..
Unclaimed deposits	49,419	1,05,396
Fees and fines	9,09,339	8,37,231
Sundry receipts	4,24,351	5,13,364
Total	34,39,276	38,88,040

	Madras Presidency. 1944–45. RS.	Madras Presidency. 1945–46. RS.
XXVI. Railways—		
Gross receipts	9,77,652	9,60,02
Deduct working expenses	..	..
Net receipts	..	..
Total	9,77,652	9,60,025
XXX. Irrigation—Minor works and Navigation—		
Local canal receipts	..	..
Total	..	..
XXXI. Civil works—		
(a) In charge of civil officers—		
Tolls on ferries and roads	57,24,401	84,59,797
Rents on buildings and lands	..	..
Sale of buildings and other properties	75,967	65,245
Sale of stores and other materials	1,39,384	1,44,038
Staying bungalow fees } Serai (rest house) fees }	51,301	48,995
Sale-proceeds of avenue clippings, trees, grass, etc.	7,34,943	6,01,621
Miscellaneous	21,45,695	28,65,218
Contributions from Government	48,91,489	53,06,072
Other contributions	1,16,324	92,674
Total	1,38,79,504	1,75,83,660
(b) In charge of Public Works officers—		
Contributions—		
From one fund to another by allotment	..	..
Total income excluding opening balance	..	..
Capital account of local bodies—		
Debt—		
Loans	1,80,647	1,81,101
Deposits and advances	97,54,782	1,16,60,789
Total	99,35,429	1,18,41,890
Total receipts excluding opening balance	6,24,07,466	7,74,59,995
Total receipts including opening balance	7,14,74,496	9,04,09,095

Statement II-A.

Taxation and income—Incidence—District Boards.

Serial number and name of district.	Incidence of taxation per head of population. RS. A. P.	Incidence of income (excluding balance) per head of population. RS. A. P.
1 Anantapur	0 3 1	0 8 10
2 Arcot, North	0 4 3	0 14 7
3 Arcot, South	0 6 0	1 2 3
4 Bellary	0 5 11	1 4 8
5 Chingleput	0 5 5	1 2 10
6 Chittoor	0 5 9	1 4 4
7 Coimbatore	0 3 8	1 6 5
8 Cuddapah	0 6 10	0 13 2
9 Godavari, East	0 12 1	2 2 6
10 Godavari, West	0 13 5	2 8 2
11 Guntur	0 6 11	1 4 3
12 Kanara, South	0 5 5	1 3 4
13 Kistna	0 14 2	1 2 3
14 Kurnool	0 6 6	1 11 0
15 Madura	0 5 7	1 10 3
16 Malabar	0 5 1	1 3 11
17 Nellore	0 8 4	1 6 7
18 Nilgiris, The	0 6 1	..
19 Ramnad	0 6 4	1 5 9
2 Salem	0 3 9	0 15 3
21 Tanjore	0 8 11	2 0 9
22 Tinnevelly	0 5 7	1 8 0
23 Trichinopoly	0 5 1	0 14 8
24 Vizagapatam	0 7 8	1 0 9
Average for district boards	0 6 9	1 4 5

Taxation and income—Incidence—Major Panchayat Boards.

Serial number and name of district.	Incidence of taxation per head of population. RS. A. P.	Incidence of income (excluding balance) per head of population. RS. A. P.
1 Anantapur	0 13 0	1 6 6
2 Arcot, North	1 0 6	1 14 6
3 Arcot, South	0 15 4	1 12 9
4 Bellary	0 13 2	1 10 3
5 Chingleput	1 8 10	3 4 8
6 Chittoor	1 4 6	2 5 10
7 Coimbatore	1 4 7	2 5 11
8 Cuddapah	0 14 10	1 9 10
9 Godavari, East	0 11 6	2 1 0
10 Godavari, West	0 14 7	2 5 5
11 Guntur	1 3 7	1 12 3
12 Kanara, South	0 4 0	..
13 Kistna	0 12 9	1 7 1
14 Kurnool	0 12 6	1 11 0
15 Madura	0 13 6	1 14 6
16 Malabar	0 8 5	1 2 8
17 Nellore	1 0 1	1 7 5
18 Nilgiris, The	0 4 8	0 10 9
19 Ramnad	1 5 8	2 7 11
20 Salem	0 15 8	1 12 2
21 Tanjore	1 1 11	1 12 4
22 Tinnevelly	1 1 4	1 13 10
23 Trichinopoly	1 1 5	1 15 5
24 Vizagapatam	0 9 2	1 7 8
Average for panchayat boards	0 14 10	1 12 2

Statement II-A-1.—House-tax in Major Panchayat Board areas – Incidence.

Serial number and name of district.	Number of houses assessed in panchayat boards (major).	Assessment per house. RS. A. P.
1 Anantapur	24,811	[illegible] 3 0
2 Arcot, North	39,543	3 10 6
3 Arcot, South	27,285	3 1 7
4 Bellary	20 480	2 7 4
5 Chingleput	29,241	6 7 1
6 Chittoor	16,650	3 6 5
7 Coimbatore	34,274	5 4 0
8 Cuddapah	13,752	2 9 9
9 Godavari, East	33,376	2 10 0
10 Godavari, West	35,212	3 2 3
11 Guntur	44 549	3 6 0
12 Kanara, South	8,184	5 9 0
13 Kistna	19,520	2 9 4
14 Kurnool	20,837	2 4 0
15 Madura	66,767	2 4 10
16 Malabar	9,010	1 15 5
17 Nellore	23,115	3 1 9
18 Nilgiris, The	2,610	3 2 0
19 Ramnad	65,946	3 11 8
20 Salem	57,453	3 7 7
21 Tanjore	41,466	3 7 6
22 Tinnevelly	1,19,611	1 15 10
23 Trichinopoly	22,947	2 11 7
24 Vizagapatam	30,329	2 5 11
Total	8;06,9 8	..
Average	..	3 1 4

STATEMENT II-B.—Receipts under endowment funds.

Serial number and name of District Board.	Schools.								Hospitals and dispensaries.							Choultries.			
							Contributions from general local revenue.							Contributions from general local revenue.					
	Opening balance.	Government contribution.	Other contributions.	Interest.	Rent and produce of land and market fees.	Miscellaneous.	As loan.	As contribution.	Government contribution.	Other contribution.	Interests.	Rent and produce of land and market fees.	Miscellaneous.	As loans.	As contributions.	Government contributions.	Other contributions.	Interest.	Rent and produce of land and market fees.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	RS.		RS.	RS.	RS.	RS.					RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.
1 Anantapur ..	..	..	..	168	..	..	..	..	..	..	149	..	..	..	..	..	..	..	..
2 Arcot, North ..	606	..	5	145	..	..	..	..	..	..	..	48	..	..	..	1,281	..	474	2,142
3 Arcot, South ..	1,445	..	..	580	..	..	..	..	..	..	..	..	..	..	122	126	1,482	719	2,562
4 Bellary	37,038	..	..	161	..	..	..	..	..	..	..	..	..	..	..	..	..	850	..
5 Chingleput ..	5 692	..	..	226	276	..	..	..	..	..	..	..	..	..	..	..	25	644	2,437
6 Chittoor	3,870	..	..	553	..	..	..	..	..	..	577	75	..	..	..	..	..	157	..
7 Coimbatore ..	582	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8 Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9 Godavari, East ..	18,176	..	..	1,336	6,864	9,643	..	..	..	..	..	..	..	..	..	..	..	692	49,359
10 Godavari, West ..	3,314	..	..	3	..	..	..	..	..	..	..	..	..	..	..	..	..	23	..
11 Guntur	10,494	..	..	..	..	2,797	..	..	..	..	..	..	1,493	..	..	..	..	48	..
12 Kanara, South ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 Kistna	—241	..	..	385	325	..	..	..	..	..	..	..	..	..	..	..	..	484	..
14 Kurnool	2,578	..	..	..	..	..	..	..	..	..	..	..	2,783	..	..	..	..	..	..
15 Madura	18,954	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,128	..	2,267	25,624
16 Malabar	—290	..	30	646	1,262	..	..	..	..	..	..	446	..	..	..	..	..	28	604
17 Nellore	14,919	..	..	..	..	..	..	..	..	..	390	2,727	97,035	..	..	..	..	258	3,494
18 Nilgiris, The ..	1,031	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	325	..
19 Ramnad	16,762	..	..	..	..	94	..	..	..	..	..	215	651	..	..	..	..	3,396	48,251
20 Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21 Tanjore	24,298	..	..	424	..	21	..	..	..	..	1,495	..	..	..	..	937	1,067	5,380	5,303
22 Tinnevelly ..	18,696	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,550	..	3,371	61,420
23 Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24 Vizagapatam ..	2,383																	..	..
Total ..	1,80,307		35	4,627	8,727	12,555	..	..	..	..	2,611	3,511	1,01.962	..	122	15,022	2,574	19,111	2,01,196

STATEMENT II-B.—Receipts under endowment funds—*cont.*

Serial number and name of District Board.	Choultries—Cont. Miscellaneous. (21)	Choultries—Cont. Contributions from general local revenue. As loan. (22)	Choultries—Cont. Contributions from general local revenue. As contributions. (23)	Market. Government contributions. (24)	Market. Other contributions. (25)	Market. Interest. (26)	Market. Rent and produce of land and market fees. (27)	Market. Miscellaneous. (28)	Market. Contribbutions, from general local revenue. As loan. (29)	Market. Contribbutions, from general local revenue. As contributions. (30)	Miscellaneous. Government contributions. (31)	Miscellaneous. Other contributions. (32)	Miscellaneous. Interest. (33)	Miscellaneous. Rent and produce of land and market fees. (34)	Miscellaneous. Miscellaneous. (35)	Miscellaneous. Contributions from General local revenue. (36)	Miscellaneous. Contributions from General local revenue. As contribution. (37)	Total including balance. (38)
	RS.		RS.								RS.		RS.	RS.	RS.		RS.	RS.
1 Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	317
2 Arcot, North ..	..	..	..	..	..	..	..	..	..	..	2,572	..	12	..	3	..	..	7,288
3 Arcot, South ..	1,145	..	5,795	..	..	..	..	..	..	..	219	..	146	..	..	..	171	14,512
4 Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..	7,966	..	..	..	..	46,015
5 Chingleput ..	5,150	..	..	..	..	..	..	..	..	..	..	..	651	33	2,700	..	..	17,834
6 Chittoor ..	..	..	..	..	..	..	..	..	..	..	..	..	..	666	..	..	..	5,898
7 Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	180	..	..	762
8 Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9 Godavari, East ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	86,070
10 Godavari, West ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	63	..	..	3,403
11 Guntur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,421	..	..	16,253
12 Kanara, South ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 Kistna ..	633	..	..	..	..	..	..	..	..	..	..	..	156	50	298	..	..	2,090
14 Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,361
15 Madura ..	743	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55,716
16 Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,726
17 Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	320	3,383	..	..	..	1,22,521
18 Nilgiris, The ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,356
19 Ramnad ..	674	..	..	..	..	..	..	..	..	..	..	..	413	2,237	—60	..	..	72,633
20 Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21 Tanjore ..	284	..	288	..	..	..	..	..	..	..	..	..	19	..	..	..	..	38,449
22 Tinnevelly ..	1,623	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	90,727
23 Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24 Vizagapatam ..	7,873	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,256
Total ..	18,125	..	6,083	..	..	..	..	..	..	..	2,791	..	9,683	6,369	4,605	..	171	6,00,187

STATEMENT III.—Expenditure—District Boards and Major Panchayat Boards in the Madras Presidency for 1945–46.

	Madras Presidency. 1944–45.	Madras Presidency. 1945–46.
	RS	RS
Closing balance of last year	90,67,030	129,49,100
Total income during the year	6,24,0[illegible],4[illegible]6	7,74,59,995
1. Refunds and draw-backs—		
Local rates refunds	..	..
Other revenue refunds	1,27,677	1 50.527
Total	1,27,677	1,50,[illegible]27
Land revenue	..	..
Local rates	..	..
13. Interest—		
Interest on loans—		
On account of last year	..	..
On account of current year	..	..
Other items	..	..
Total	..	..
18. Administration—		
General establishment of local funds—		
Office establishment	21,88,642	29,61,811
Office contingencies (including stationery locally purchased)	4,94,797	3,40,132
Payment of establishments for offices of accounts, control and audit	..	..
Total	26,83.439	33,01,943
19-A. Law and Justice—		
Courts of Law	..	..
20. Police—Cattle-pound charges—		
Establishment	..	..
Contingencies	..	..
Refund of cattle-pound collections	..	..
Other charges	..	..
Total	..	..
21 Ports and pilotage—		
Subsidies to steam-boat companies	..	..
22. Education—		
Grants to Universities	..	..
Inspection	..	..
Maintenance and management—		
Training and Special schools	49,061	81,512
High schools } Middle schools }	39,38,624	47,41,589
Primary schools	1,74,24,744	2,20,63.424
Total	2,14,12.429	2,68,86,525

	Madras Presidency. 1944–45.	Madras Presidency. 1945–46.
22. Education—cont.	RS.	RS.
Maintenance and management—cont.		
Grants-in-aid	..	..
Scholarships	15,770	28,411
Miscellaneous	36,078	135,527
Contributions to Government	..	..
Other contributions	44,490	45,437
Refunds	71,851	327
Total	1,68,189	209,702
24. Medical—		
General medical establishment	4,94,131	4 60,371
Hospitals and dispensaries	25,93,125	28,77,901
Sanitation and vaccination—		
Vaccination establishment charges	5,97,682	729,661
Sanitation charges	4,90,197	5,79,781
Medical schools and colleges	..	..
Lunatic asylum	..	..
Plague charges	14,027	25,271
Contributions to Government	..	..
Other contributions	16,83,753	25,27,451
Refunds	..	..
Total	58,72,915	72,00,436
26. Scientific and other minor departments—		
Experimental cultivation	..	..
Public exhibitions and fairs—		
Horse fairs	..	..
Cattle fairs	..	..
Other exhibitions or fairs	..	..
Total	..	..
Veterinary charges	..	..
Bull and stallion charges	..	..
Botanical and other public gardens	..	..
Provincial statistics	..	..
Contributions to Government	..	..
Other contributions	..	..
Total	..	..
26. Superannuation Allowances and Pensions—		
Pensions	1,98,711	2,39,714
Gratuities	..	..
Contributions to Government	..	..
Other contributions including payments to service funds and provincial funds	..	..
Total	1,98,711	2,[illegible]9,714

	Madras Presidency.	
	1944-45.	1945-46.
	RS.	RS.
30. Stationery and Printing—		
Stationery purchased from the Central Stores	..	..
Other Stationery	..	..
Printing	..	..
Lithography	..	..
Total	..	..
32. Miscellaneous—		
Donations to charitable purposes	..	..
Rewards for the destruction of dogs, wild animals and snakes	3,355	..
Other petty establishment charges	4,32,860	5,33,441
Miscellaneous and unforeseen charges	3,08,973	3,46,278
Miscellaneous refunds	..	..
Contributions to Government	..	..
Other contributions	..	..
Total	7,45,188	8,79,719
33. Famine Relief—		
Charitable relief	..	..
Public works	..	..
Miscellaneous	..	..
Total	..	..
Railways—		
Interest on loans borrowed for railway purposes	..	..
Repayment of loans borrowed for railway purposes and chargeable to Revenue account	..	..
Construction of railway chargeable to Revenue	26,932	1,30,091
Miscellaneous railway expenditure	1,65,894	25,622
Total	1,92,826	1,55,713
43. Minor Works and Navigation—		
Local Canal charges	..	..
45. Civil Works—Public Works—		
Buildings—		
Education	4,38,487	7,32,513
Medical	1,89,439	3,33,055
Others	1,58,891	2,97,274
Original works	..	..

	Madras Presidency.	
	1944-45.	1945-46.
	RS.	RS.
45 Civil Works—Public Works—*cont.*		
Buildings—*cont.*		
Repairs	..	..
Communications—		
Original works	15,37,649	15,85,381
Repairs	1,26,75,719	1,65,21,192
Water-supply and water works—		
Original works	82,430	28,508
Repairs	3,20,983	6,37,246
Drainage works—		
Original works	307	..
Repairs	1,458	1,426
Other works of improvement	10,00,518	15,34,745
Establishment and contingencies pertaining to Public Works	21,67,908	21,86,864
Tools and plant	56,442	79,521
Staying bungalows and serais (rest-houses) establishment charges	1,54,915	2,09,518
Arboriculture charges	89,920	1,10,887
Miscellaneous	..	..
Contributions to Government	..	..
Other contributions	..	..
Total	1,88,75,066	2,42,58,130
Contributions—		
From one local fund to another through allotments	..	..
Total expenditure chargeable to current income	..	..
Railway construction met from borrowed funds	..	..
Debts—		
Repayment of loans	13,17,013	16,94,742
Deposits and advances	96,33,944	1,08,78,845
Total	1,09,50,957	1,25,73,587
Total Disbursements	6,12,27,397	7,58,55,996
Balance—		
Deposits	..	..
Capital account of local boards	..	..
Actual balance	..	..
Total	..	..

Statement III-A—Expenditure under endowment funds.

Serial number and name of district board.	Schools.							Hospitals and dispensaries.					Choultries.			
	Allotted for Public Works.	Cost of supervision, tools and plant.	Contingent charges.	Allotted for education.	Allotted for dispensary.	Allotted for other purposes.	Fixed charges.	Alloted for Public Works.	Cost of supervision, tools and plant.	Fixed charges.	Contingent charges.	Repayment of loan.	Allotted for Public Works.	Cost of supervision, tools and plant.	Fixed charges.	Contingent charges.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.
1 Anantapur ..	..	168	..	..	..	..	..	..	149	..	..	..	..	..	..	..
2 Arcot, North ..	..	..	1	137	..	..	..	..	..	..	..	..	251	..	486	741
3 Arcot, South ..	..	..	62	282	..	..	..	..	..	..	121	..	625	..	2,091	411
4 Bellary ..	..	..	..	141	..	..	..	..	..	..	..	..	504	..	..	..
5 Chingleput ..	..	..	5	..	..	..	265	..	..	..	..	..	66	..	..	..
6 Chittoor ..	..	..	507	..	..	..	..	..	..	..	643	..	..	..	..	148
7 Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8 Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9 Godavari, East ..	..	..	..	6,287	..	14,900	..	..	..	..	..	..	..	..	..	..
10 Godavari, West ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11 Guntur ..	..	..	60	..	..	..	..	..	..	..	..	..	..	..	..	1,191
12 Kanara, South ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 Kistna ..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..
14 Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15 Madura ..	..	..	..	..	..	..	..	..	..	..	..	..	9,869	..	13,938	4,245
16 Malabar ..	..	..	..	..	..	..	1,918	..	..	446	..	..	..	..	28	..
17 Nellore ..	..	..	..	..	..	77	..	..	..	3,244	86,884	..	1,593	..	2,962	..
18 Nilgiris, The	..	..	..	..	..	..	..	..	..	..	..	..	..	31	..	..
19 Ramnad ..	..	..	..	..	..	64	..	185	84	..	393	..	17,686	13,211	4,343	..
20 Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21 Tanjore ..	..	..	..	185	..	..	..	..	..	1,822	..	..	3,703	..	3,041	2,136
22 Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	10,806	..	14,700	18,510
23 Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24 Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	168	640	7,032	..	15,041	2,183	185	233	5,512	88,041	..	45,103	13,242	41,589	27,382

STATEMENT III-A—Expenditure under endowment funds—*cont.*

Serial number and name of district board.	Choultries—*cont.*					Markets.						Miscellaneous.							
	Allotted for education.	Allotted for dispensary.	Allotted for other purposes.	Cost of feeding.	Repayment of loans.	Allotted for Public Works.	Cost of supervision and management.	Fixed charges.	Contingent charges.	Allotted for other purposes.	Repayment of loans.	Allotted for Public Works.	Cost of supervision, tools and plant.	Fixed charges.	Contingent charges.	Allotted for other purposes.	Repayment of loan.	Total charges.	Balance.
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	RS.	RS.	RS.	RS.	RS.							RS.	RS.	RS.	RS.	RS.		RS.	RS.
1 Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	317	..
2 Arcot, North ..	13	68	11	1,614	..	..	..	..	..	..	..	..	952	2,131	..	..	..	6,405	883
3 Arcot, South ..	..	..	..	..	4,500	..	..	..	..	..	..	..	..	..	644	..	..	8,736	5,776
4 Bellary	..	..	..	..	..	..	..	..	..	..	..	6,720	..	..	..	..	..	7,365	38,650
5 Chingleput ..	857	..	113	5,650	..	..	..	..	..	..	..	..	..	..	7	2,700	..	9,663	8,171
6 Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,298	4,600
7 Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	53	..	..	53	709
8 Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9 Godavari, East ..	..	..	..	37,691	..	..	..	..	..	..	..	..	..	..	..	..	..	58,878	27,192
10 Godavari, West ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	..	..	18	3,385
11 Guntur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	181	..	..	1,432	14,821
12 Kanara, South ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 Kistna	..	..	1,277	..	..	..	..	..	..	..	..	..	..	..	86	..	..	1,368	722
14 Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,609	..	..	3,609	1,752
15 Madura	..	..	8,580	6,094	..	..	..	..	..	..	..	..	..	..	..	..	..	42,726	12,990
16 Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,392	334
17 Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,575	..	..	96,335	26,186
18 Nilgiris, The ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	31	1,325
19 Ramnad	..	..	(a) 15,207	1,054	..	..	..	..	..	..	..	455	..	264	401	3	..	53,350	19,283
20 Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21 Tanjore	..	7,000	..	1,233	..	..	..	..	..	..	..	..	..	20	..	..	..	19,140	19,309
22 Tinnevelly ..	2,452	237	..	14,677	..	..	..	..	..	..	..	..	..	..	3,249	..	..	64,681	26,046
23 Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24 Vizagapatam ..	..	..	4,702	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,702	5,554
Total ..	3,322	7,355	29,890	68,013	4,500	..	..	..	..	..	..	7,175	952	2,415	9,823	2,703	..	3,82,499	2,17,688

(a) Includes the investment of Rs. 14,925 (Narikudi chatram).

